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The Commonwealth of Massachusetts

FOURTEENTH ANNUAL REPORT

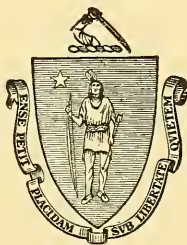
ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1919, AND MARCH 31, 1920

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



BOSTON

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CONTENTS.

	PAGE
LETTER OF TRANSMITTAL,	v
INTRODUCTION,	vii-xi
Financial status of the municipalities,	vii-x
Excess or deficiency of revenue,	vii-ix
Distribution of charges against revenue into maintenance, interest, and debt requirements,	ix
The debt burden,	ix, x
The certification of town and district notes,	x
The auditing of municipal accounts and the installation of accounting systems,	xi
Conclusion,	xi
 PLAN OF THE REPORT,	xii-xvi
 ANALYSIS TABLES,	xvii-xxviii
 PART I. CITIES,	1-82
Fiscal Years of Cities,	2
Division A: Summary of Financial Transactions,	3-28
Division B: Receipts from Revenue,	29-44
Division C: Payments for Maintenance and Interest,	45-70
Division D: Indebtedness,	71-78
Division E: Cash Balances,	79-82
 PART II. TOWNS OVER 5,000 POPULATION,	83-142
Division A: Summary of Financial Transactions,	85-128
Division B: Indebtedness,	129-138
Division C: Cash Balances,	139-142
 PART III. TOWNS UNDER 5,000 POPULATION,	143-300
Division A: Summary of Financial Transactions,	145-270
Division B: Indebtedness,	271-292
Division C: Cash Balances,	293-300
 INDEX,	301-307

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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, November 30, 1921.

As Commissioner of Corporations and Taxation I submit herewith the Fourteenth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1919. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1919.

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation, State House, Boston.*

SIR:—I submit herewith the Fourteenth Annual Report on the Statistics of Municipal Finances, covering the financial years ending between November 30, 1919, and March 31, 1920. The general plan of the report is the same as that of previous years, a detailed description of the statistical presentations being given on pages xii to xv.

The analysis tables presented on pages xvii to xxviii show the excess or deficiency of revenue for the cities and large towns for a period of years; the revenue charges for maintenance, interest, and debt requirements; a comparative statement for the cities of valuation, revenue for current charges and current charges against revenue; and comparative debt statements.

FINANCIAL STATUS OF THE MUNICIPALITIES.

Excess or Deficiency of Revenue.

The data on excess or deficiency of revenue are based upon cash receipts of the year, which include collections of both current and previous years, and for that reason conclusions may only be drawn with fairness by using a period of years. If this is done, the general policies adopted by the several municipalities will be clearly reflected in the tables on pages xviii to xxi.

Revenue for current charges includes all receipts of the municipalities exclusive of those received from loans, or from the sale of real estate, and certain other receipts that are to be specifically applied to outlay or capital accounts. The amount of taxes collected for the State and county and paid to them are excluded from these tables, as such receipts are not reckoned as revenue of the city or town, but will be found in Table I of each Part considered as an "agency transaction" under the heading "Agency, Trust, and Investment." Current charges against revenue include expenditures for the maintenance of the several departments, for interest, for debt exclusive of loans paid from sinking funds, and for sinking fund requirements.

The following summary statement shows the aggregate revenue for current charges and the current charges against revenue for the years

1918 and 1919, with the percentage which each class bears to the total, the revenue being classified according to source and the charges according to purpose or function:

Revenue for Current Charges.

CLASSIFICATION.	1918	1919	PERCENTAGES	
			1918	1919
Taxes,	\$103,387,990	\$121,571,433	77.58	78.45
Licenses and permits,	2,739,983	1,347,887	2.06	0.87
Fines and forfeits,	278,613	260,649	0.21	0.17
Grants and gifts (for expenses),	1,131,468	1,317,952	0.85	0.85
All other general revenue,	2,705	1,572	1-	1-
Special assessments (for expenses),	1,226,583	1,238,453	0.92	0.80
Privileges,	158,328	816,601	0.12	0.53
Departmental,	5,649,809	7,615,639	4.24	4.91
Public service enterprises,	15,804,474	17,400,340	11.86	11.23
Cemeteries,	615,066	641,575	0.46	0.41
Interest,	2,224,751	2,637,875	1.67	1.70
Premiums,	39,153	121,274	0.03	0.08
	\$133,258,863	\$154,971,250	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1918	1919	PERCENTAGES	
			1918	1919
General government,	\$5,317,893	\$5,837,177	4.17	4.05
Protection of persons and property,	15,814,654	18,695,826	12.40	12.98
Health and sanitation,	9,015,949	9,840,924	7.07	6.84
Highways,	12,576,719	15,317,831	9.87	10.64
Charities,	7,403,411	8,424,256	5.81	5.85
Soldiers' benefits,	2,735,457	1,633,121	2.15	1.13
Schools,	29,061,524	32,994,363	22.79	22.91
Libraries,	1,758,522	1,964,454	1.38	1.37
Recreation,	2,684,573	3,733,526	2.11	2.59
Pensions,	1,023,031	1,074,102	0.80	0.75
Unclassified,	1,496,327	5,420,488	1.17	3.77
Public service enterprises,	8,708,792	8,698,539	6.83	6.04
Cemeteries,	711,348	859,132	0.56	0.60
Administration of trust funds,	16,352	18,867	0.01	0.01
	\$98,324,552	\$114,512,606	77.12	79.53
Interest,	14,663,177	14,641,120	11.50	10.17
Debt from revenue,	11,619,852	11,928,986	9.11	8.28
Transfers to sinking funds from revenue,	2,898,673	2,909,894	2.27	2.02
	\$127,506,254	\$143,992,606	100.00	100.00

The loss of revenue from liquor licenses has been offset chiefly by an increase in revenue received from taxes, privileges, and departmental

charges. Revenue for current charges increased \$21,712,387, or 16.3 per cent; current charges against revenue increased \$16,486,352, or 12.9 per cent.

The greatest increase shown is in the item "Unclassified," this increase being due to contributions by the cities and towns to street railway companies toward the cost of operation and fixed charges.

The increase in interest and debt charges was only one per cent, while the increase in departmental accounts was more than 16 per cent.

*Distribution of Charges against Revenue into Maintenance, Interest,
and Debt Requirements.*

The distribution of costs chargeable to revenue is of interest, as will be seen from the tables on pages xxii to xxiv. Citizens too frequently fail to appreciate the cost of a public improvement when it is financed by the incurrence of debt. While the statute permits borrowing for certain permanent improvements for a specified number of years, and although it often happens that the life of the improvement is longer than the length of the loan, nevertheless, the fact remains that debt incurred for certain kinds of permanent improvements for which there is a steady demand and which have become practically recurrent should be met from taxation and not by a loan. If this is done, the taxpayer is saved the amount which would otherwise be expended for interest on debt incurred for those particular improvements.

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the year 1919 was \$188,212,790, as compared with \$185,623,247 for 1918, an increase of \$2,589,543, or 1.4 per cent. The increased cost for improvements undertaken which have been financed by loans undoubtedly accounts for this slight increase in debt, as the conservative policy adopted some six years ago in regard to public improvements and restrictions placed upon borrowing seems to have been followed.

Tables showing a comparison of the aggregate municipal indebtedness for the years 1910, 1917, 1918, and 1919; the aggregate municipal indebtedness for general and enterprise debt; and the net funded or fixed debt and assessed valuation will be found on pages xxvi to xxviii.

Included in general debt are those loans issued for purposes which, in most instances, necessitate the levying of a direct tax to liquidate them. Enterprise debt includes loans issued for such purposes as water supply systems, municipal lighting plants, subways, etc., which are supposed to be self-supporting.

From the table on page xxviii it will be seen that the ratio of net funded or fixed debt to assessed valuation shows a constant decrease from 1910 to 1916. In 1917 there is a noticeable increase due to the loss of intangible personal property from the local valuation on account of the change in the laws relative to its assessment. There was, however, an actual decrease in the debt of this year, and if the same conditions had

prevailed as existed prior to 1917, there would have been a consistent decrease of the ratio of debt to valuation. For the years 1918 and 1919, the same general tendency for the ratio to decrease is shown as in the earlier years.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The standard form of note supplied to the towns and districts of the Commonwealth has, in a number of cases, supplanted the use of bonds. The number of notes issued during this last year, and the amount of debt represented, exceeds any corresponding period since the town note certification act took effect in 1911. Chapter 294 of the Acts of 1921 provided that town and district notes when issued for a serial loan may be made payable to "bearer," but such notes may not be certified until notice has been filed with the Director of the name of the purchaser of the loan. The purpose of this act was to facilitate the exchange of such securities, but at the same time to provide sufficient protection so that practices which brought about the town note certification act in 1910 might be prevented. Many of the serial loans issued were in the form of coupon notes, the standard form of note being used and coupons attached. This form of note has all the advantages of a bond, and the cost of preparation is considerably less where a small number of notes are issued.

The debt records kept in this Division, while primarily used for safeguarding the municipalities from illegal borrowings and for furnishing information to legislative committees, are frequently used by investors in municipal securities. Information pertaining to the financial condition of both cities and towns may be obtained from this Division, and much time and expense saved to the investor or the municipality. This service is undoubtedly appreciated, and has a tendency to increase the popularity of the town note.

The following table shows the number of notes certified annually and the amount of the loans represented by them since the original act went into effect on January 1, 1911:—

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911,	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912,	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913,	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914,	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915,	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916,	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917,	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918,	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919,	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920,	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921, ¹	1,912	22,675,814.67	1,521	1,847,968.52	3,433	24,523,783.19

¹ To November 1.

THE AUDITING OF MUNICIPAL ACCOUNTS AND THE INSTALLATION
OF ACCOUNTING SYSTEMS.

During the past year the accounts of 57 cities and towns have been audited, and the standard system of accounts recommended by the Division installed in five cities and towns. The statute provides for the auditing of the accounts of cities and towns as often as once in three years, even though no request is received for such audit from the municipality. It is gratifying, however, to find such hearty co-operation by the city and town officials in carrying out this statute that practically the entire year has been devoted to work where requests for immediate audits have been received. While the field covered has been much less than should have been done in a year, many of the requests this year have been for an examination of accounts for a considerable period of time, thereby preventing examinations being made in other municipalities. This will be unnecessary when audits have once been made in all our cities and towns, and now that the organization of a force of examiners, which consumed much valuable time during the past year, has been effected, the work will proceed with more facility in future years.

CONCLUSION.

I wish to extend to the entire office force my appreciation of the efficient manner in which they have carried on their particular branches of the work, and especially to Mr. Edward H. Fenton, Chief Examiner in charge of the auditing of municipal accounts and the installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,

Director of Accounts.

STATE HOUSE, BOSTON, November 30, 1921.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 38 cities; (II) the 75 towns having a population of 5,000 or over; and (III) the 241 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 38 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged and graded, for purposes of comparison, according to the population of the Massachusetts Census of 1920, the receipts being shown on the left-hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from de-

ferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 38 cities.

It is of interest to note that of the total revenue receipts of the 38 cities of the Commonwealth for the year covered by the report, 78.6 per cent is from general revenue sources and 21.4 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.2 per cent from general and 20.8 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 47-69), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 69) we note that the total interest burden of the 38 cities for the year covered by the report was \$12,806,984.22, of which \$6,423,247.72, or 50.2 per cent, was interest on the general debt; \$1,336,752.62, or 10.4 per cent, was interest on revenue and other temporary loans; and the remaining 39.4 per cent of the total interest payments was for debt on account of trust funds used, public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water pur-

poses, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,716,984.40, or 26.2 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 76). Over 55 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 73) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 74), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 75), the debt transactions for 1919, classified according to the character of the obligation; Table XIV (p. 76) shows separately the payments to the state sinking and loan funds; and Table XV (p. 77) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 73) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 75) is of interest as showing the amount of debt incurred during the fiscal year 1919 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans

whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 76). The aggregate amount thus paid for the 38 cities in 1919 was \$692,588.66, of which *Boston* paid \$413,735.23, or 59.7 per cent.

Table XV (p. 77) is of interest as showing the relative use by the 38 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 81) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1919.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 86–127), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four according to graded population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130–137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000

- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000

- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue

- IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1917, 1918, and 1919
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation

Excess or Deficiency of Revenue: Cities.

CITIES (In order of popu- lation, 1920)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1915	1916	1917	1918	1919	1915	1916
BOSTON,	\$33,360,831	\$35,037,973	\$33,400,547	\$40,256,394	\$48,386,693	\$32,070,327	\$32,349,531
WORCESTER,	4,851,389	5,022,297	5,276,872	5,907,984	6,496,214	4,615,515	4,863,862
SPRINGFIELD,	4,012,635	4,290,418	4,488,143	4,807,407	5,626,754	3,473,006	3,781,567
NEW BEDFORD,	3,021,621	3,316,709	3,442,454	3,935,512	4,599,519	2,955,149	3,126,123
FALL RIVER,	2,872,813	2,978,107	2,972,079	3,441,065	3,939,516	2,677,330	2,770,933
LOWELL,	2,372,829	2,450,602	2,738,764	2,995,178	3,443,806	2,378,472	2,437,934
CAMBRIDGE,	3,422,230	3,630,923	3,507,513	4,209,530	4,846,633	3,494,299	3,634,568
LYNN,	2,520,991	2,511,125	2,586,837	2,714,153	2,959,711	2,416,457	2,508,040
LAWRENCE,	1,748,500	2,056,773	2,072,003	2,375,268	2,727,969	1,881,814	2,066,795
SOMERVILLE,	1,949,608	2,007,509	2,083,817	2,355,658	2,696,046	1,883,450	1,954,714
BROCKTON,	1,633,745	1,694,647	1,739,556	1,956,672	2,248,068	1,567,900	1,668,525
HOLYOKE,	2,078,611	2,251,519	2,426,868	2,605,751	2,903,532	1,990,935	2,181,179
HAYVERHILL,	1,184,011	1,228,924	1,276,616	1,442,868	1,732,572	1,115,685	1,221,582
MALDEN,	1,142,657	1,204,683	1,207,379	1,346,671	1,619,160	1,105,498	1,160,060
QUINCY,	1,187,345	991,860	1,458,030	1,658,483	2,060,194	1,169,594	1,257,196
NEWTON,	1,867,189	1,985,562	2,000,372	2,122,594	2,343,070	1,771,546	1,866,182
CHELSEA,	883,996	1,008,218	1,072,982	1,158,421	1,295,244	944,388	989,194
SALEM,	973,108	1,181,606	1,198,789	1,369,941	1,570,663	1,010,256	1,098,713
PITTSFIELD,	1,012,250	1,091,128	1,111,772	1,100,187	1,214,263	1,042,653	1,067,510
FITCHBURG,	1,080,833	1,200,732	1,246,466	1,263,938	1,442,225	1,075,158	1,142,883
EVERETT,	881,830	983,812	756,899	1,158,915	1,477,750	928,063	958,758
MEDFORD,	739,831	782,067	836,842	974,376	1,249,940	728,620	732,776
TAUNTON,	904,310	969,852	1,013,931	1,206,061	1,441,958	871,189	933,757
CHICOPEE,	604,063	687,811	884,553	1,027,690	1,129,299	585,359	724,000
WALTHAM,	728,311	809,278	841,752	846,005	950,914	684,565	708,185
REVERE,	607,892	679,172	668,015	773,941	837,586	623,662	640,011
GLOUCESTER,	694,222	760,982	798,721	827,269	950,295	690,629	731,492
BEVERLY,	815,865	835,648	905,049	955,293	1,062,537	761,707	770,655
NORTH ADAMS,	436,564	466,373	449,353	517,073	546,171	426,790	443,570
NORTHAMPTON,	487,172	526,199	556,810	571,981	599,267	456,943	475,016
LEOMINSTER,	399,592	413,849	410,150	499,506	500,335	360,671	379,703
ATTLEBORO,	456,007	540,104	537,230	518,858	630,632	471,504	485,346
PEABODY,	558,300	634,148	646,614	705,263	840,362	496,247	537,722
MELROSE,	495,686	534,202	559,471	574,757	686,826	483,222	511,191
WOBURN,	403,059	482,261	435,007	478,924	528,979	389,369	426,277
NEWBURYPORT,	339,054	335,444	361,628	398,208	392,215	315,587	308,247
METHUEN,	240,764	294,960	284,591	317,831	360,566	231,659	239,824
MARLBOROUGH,	350,573	344,265	360,505	392,577	436,217	317,055	331,422
38 Cities,	\$83,320,287	\$88,221,742	\$88,614,980	\$101,768,203	\$118,773,701	\$80,462,873	\$83,485,043

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1917	1918	1919	1915	1916	1917	1918	1919
\$34,387,403	\$36,979,896	\$43,435,389	+\$1,290,504	+\$2,688,442	—\$986,856	+\$3,276,498	+\$4,951,304
5,171,390	5,669,076	6,151,715	+235,874	+158,435	+105,482	+238,908	+344,499
4,102,462	4,449,513	5,002,677	+539,029	+508,851	+385,681	+357,894	+624,077
3,462,377	3,977,124	4,387,767	+66,472	+190,586	—19,923	—41,612	+211,752
3,022,388	3,349,158	3,751,099	+195,483	+207,174	—50,309	+91,907	+188,417
2,769,510	3,129,265	3,325,942	—5,643	+12,668	—30,746	—134,087	+117,864
3,807,112	4,113,327	4,876,814	—72,069	—3,645	—299,599	+96,203	—30,181
2,680,099	2,757,334	2,838,092	+104,534	+3,085	—93,262	—43,181	+121,619
2,316,856	2,603,982	2,827,898	—133,314	—10,022	—244,853	—228,714	—99,929
2,128,682	2,322,424	2,569,073	+66,158	+52,795	—44,865	+33,234	+126,973
1,821,158	2,041,823	2,148,344	+65,845	+26,122	—81,602	—85,151	—99,724
2,389,141	2,579,916	2,743,607	+87,676	+70,340	+37,727	+25,835	+159,925
1,309,148	1,461,910	1,598,333	+68,326	+7,342	—32,532	—19,042	+134,239
1,271,971	1,426,007	1,568,428	+37,159	+44,623	—64,592	—79,336	+50,732
1,475,471	1,627,645	1,959,891	+17,751	—265,336	—17,441	+30,838	+100,303
1,983,749	2,074,761	2,398,150	+95,643	+119,380	+16,623	+47,833	—55,080
1,096,147	1,175,462	1,268,746	—60,392	+19,024	—23,165	—17,041	+26,498
1,284,639	1,381,456	1,450,729	—37,148	+82,893	—85,850	—11,515	+119,934
1,076,675	1,151,514	1,197,933	—30,403	+23,618	+35,097	—51,327	+16,330
1,243,263	1,314,423	1,450,077	+5,675	+57,849	+3,203	—50,485	—7,852
994,374	1,100,855	1,268,669	—46,233	+25,054	—237,475	+58,060	+209,081
906,350	1,042,223	1,206,499	+11,211	+49,291	—69,508	—67,847	+43,441
1,055,468	1,214,233	1,528,956	+33,121	+36,095	—41,537	—8,172	—86,998
860,829	1,008,103	1,032,504	+18,704	—36,189	+23,724	+19,587	+96,795
762,886	810,066	923,683	+43,746	+101,093	+78,866	+35,939	+27,231
725,965	807,068	851,640	—15,770	+39,161	—57,950	—33,127	—14,054
765,435	831,797	881,450	+3,593	+29,490	+33,286	—4,528	+68,845
854,289	882,405	923,515	+54,158	+64,993	+50,760	+72,888	+139,022
487,475	519,065	553,834	+9,774	+22,803	—38,122	—1,992	—7,663
495,909	533,057	550,056	+30,229	+51,183	+60,901	+38,924	+49,211
385,057	430,216	466,451	+38,921	+34,146	+25,093	+69,290	+33,884
497,326	508,933	551,915	—15,497	+54,758	+39,904	+9,925	+78,717
555,161	631,712	746,070	+62,053	+96,426	+91,453	+73,551	+94,292
554,930	609,412	651,425	+12,464	+23,011	+4,541	—34,655	+35,401
456,508	488,811	523,291	+13,690	+55,984	—21,501	—9,887	+5,688
337,960	373,311	366,142	+23,467	+27,197	+23,668	+24,897	+26,073
320,877	380,852	465,978	+9,105	+55,136	—36,286	—63,021	—105,412
373,381	406,617	432,794	+33,518	+12,843	—12,876	—14,040	+3,423
\$90,189,821	\$98,164,752	\$110,875,576	+\$2,857,414	+\$4,736,699	—\$1,574,841	+\$3,603,451	+\$7,898,125

STATISTICS OF MUNICIPAL FINANCES.

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS. (In order of pop- ulation, 1920)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
	1915	1916	1917	1918	1919	1915	1916	1917	1918	1919	1915	1916	1917	1918	1919
	\$1,766,115	\$1,382,560	\$1,835,825	\$2,106,595	\$2,301,781	\$1,509,695	\$1,712,364	\$1,817,071	\$1,929,211	\$2,153,189	+\$166,420	+\$170,196	+\$18,754	+\$167,384	+\$143,592
Brookline,	516,539	524,979	665,767	693,163	782,892	447,954	484,218	542,727	599,644	743,982	+\$68,585	+\$40,761	+\$123,040	+\$93,524	+\$38,910
Waretown,	490,547	512,774	578,715	652,891	736,849	429,820	506,504	566,504	619,577	707,005	+\$60,727	+\$20,876	+\$12,211	+\$33,314	+\$29,844
Arlington,	436,748	540,882	603,793	644,830	746,581	456,752	506,367	569,461	613,060	693,417	+\$10,996	+\$34,515	+\$34,332	+\$31,770	+\$53,164
Westfield,	437,443	461,843	501,343	605,778	708,245	403,782	437,883	481,243	524,281	594,639	+\$2,711	+\$23,960	+\$20,111	+\$81,497	+\$13,606
Framingham,	329,913	354,331	362,928	408,266	485,582	283,659	316,642	360,480	386,130	435,862	+\$41,259	+\$37,689	—\$6,562	+\$22,136	+\$49,720
Gardner,	226,676	285,702	296,288	353,997	426,318	276,318	314,016	347,609	380,374	430,785	+\$358	+\$44,776	+\$56,465	+\$41,628	+\$46,829
Greenfield,	384,831	418,236	416,039	429,505	472,159	373,102	382,867	392,521	420,625	415,064	+\$11,729	+\$35,369	+\$23,518	+\$8,880	+\$7,095
Winthrop,	298,443	340,132	337,235	378,649	423,825	277,313	312,069	326,140	343,209	356,044	+\$21,130	+\$28,063	+\$11,095	+\$35,440	+\$64,781
Weymouth,	214,272	216,718	236,996	267,242	257,031	106,343	212,338	217,467	239,142	248,785	+\$17,929	+\$4,329	+\$19,529	+\$28,100	+\$8,246
Southbridge,	195,282	246,537	233,798	281,384	311,479	904,395	290,135	247,769	280,374	293,970	—\$14,043	+\$16,412	—\$3,971	+\$1,460	+\$17,509
Millford,	261,710	231,692	239,485	353,405	426,769	234,855	264,874	297,969	315,354	374,856	+\$26,855	+\$41,009	+\$1,516	+\$43,051	—\$1,913
West Springfield,	186,856	231,692	217,118	239,473	256,272	102,869	194,566	198,490	199,718	217,288	+\$23,997	+\$36,842	+\$18,628	+\$39,755	+\$38,984
Webster,	315,094	355,796	332,348	375,095	474,545	288,014	314,036	333,167	358,308	401,321	+\$26,080	+\$41,760	—\$849	+\$16,787	+\$73,224
Plymouth,	425,611	436,872	403,585	522,499	590,446	311,031	397,760	441,731	490,425	534,169	+\$14,580	+\$9,112	+\$21,824	+\$32,074	+\$66,277
Wakefield,	243,482	289,436	321,227	327,641	314,230	278,407	265,738	299,797	289,797	296,949	—\$15,162	+\$11,029	+\$25,486	+\$7,844	+\$17,261
Clinton,	197,087	227,763	188,921	227,763	204,918	167,786	170,771	190,814	244,642	254,428	—\$699	+\$20,916	—\$1,893	—\$16,879	+\$10,490
Adams,	354,954	369,124	438,375	493,375	517,255	270,239	296,065	329,403	375,703	479,047	+\$36,629	+\$58,389	+\$39,721	+\$62,672	+\$38,208
Norwood,	205,194	197,477	222,553	303,624	267,930	167,805	187,350	214,689	230,504	225,808	+\$37,389	+\$10,127	+\$7,864	+\$73,120	+\$42,122
Easthampton,	279,909	298,599	327,815	320,854	407,850	222,192	236,215	309,188	330,768	348,057	—\$7,717	—\$62,384	—\$18,627	—\$9,914	—\$59,793
Danvers,	320,262	332,027	321,018	344,414	419,234	305,558	299,317	305,594	341,779	371,644	—\$14,644	—\$32,710	—\$15,424	—\$2,635	—\$47,590
Natick,	354,954	369,124	438,375	493,375	517,255	270,239	296,065	329,403	375,703	479,047	+\$36,629	+\$58,389	+\$39,721	+\$62,672	+\$38,208
Saugus,	205,194	197,477	222,553	303,624	267,930	167,805	187,350	214,689	230,504	225,808	+\$37,389	+\$10,127	+\$7,864	+\$73,120	+\$42,122
Dedham,	298,964	326,197	334,878	359,712	424,701	200,286	302,104	304,562	340,464	382,231	—\$8,678	—\$24,093	—\$30,316	—\$19,247	—\$42,470
Belmont,	254,311	324,519	324,802	352,018	438,520	263,347	263,347	306,871	325,277	411,213	—\$10,553	—\$71,172	—\$17,931	—\$26,741	—\$27,307
Brantree,	264,388	292,144	328,587	338,507	386,807	222,971	245,486	263,559	303,518	328,410	—\$37,565	—\$18,902	—\$28,585	—\$25,069	—\$58,397
Winchester,	324,635	394,659	419,603	463,096	478,596	357,167	384,376	433,981	432,373	440,726	+\$14,868	+\$10,283	—\$5,622	+\$30,723	+\$37,870
Northbridge,	112,978	130,888	143,566	133,141	154,449	106,325	110,305	117,775	116,040	154,367	—\$6,623	—\$20,583	—\$4,209	—\$37,092	—\$30,082
Amesbury,	199,650	221,246	235,279	250,443	282,280	136,323	184,283	193,372	214,391	286,524	—\$2,727	—\$36,987	—\$31,907	—\$6,040	—\$4,234
Palmer,	109,387	165,517	134,158	174,621	167,098	123,987	129,987	138,699	139,259	159,655	—\$14,552	—\$35,530	—\$4,501	—\$35,362	—\$7,433
Athol,	224,692	234,692	243,011	306,130	305,384	195,080	200,300	220,350	238,588	245,565	—\$18,488	—\$34,332	—\$22,661	—\$67,542	—\$59,819
Milton,	494,972	572,018	544,652	541,763	617,141	456,381	454,572	501,206	499,731	562,953	—\$8,591	—\$17,446	—\$43,446	—\$54,156	—\$41,671
N. Attleborough,	292,065	306,824	321,528	346,453	376,419	278,419	256,546	278,195	290,673	323,728	—\$15,046	—\$16,139	—\$28,699	—\$30,855	—\$17,725
Ware,	136,518	145,426	138,060	154,628	155,640	132,558	129,131	140,731	147,271	170,235	—\$3,960	—\$16,295	—\$2,671	—\$7,357	—\$14,598
Middleborough,	174,368	186,829	191,639	193,210	226,634	159,656	162,033	181,097	180,160	219,579	—\$14,712	—\$24,796	—\$10,542	—\$13,050	—\$7,106
Bridgewater,	101,049	116,238	109,217	131,210	154,904	90,517	99,216	112,063	119,022	145,733	—\$2,846	—\$17,022	—\$2,846	—\$12,208	—\$9,171
Andover,	216,008	231,445	230,643	236,912	290,643	178,003	212,298	232,587	233,537	263,601	—\$19,147	—\$26,029	—\$19,147	—\$36,927	—\$37,402
Avonmouth,	381,385	390,092	361,697	356,672	416,952	299,133	337,140	357,432	370,580	376,817	—\$17,232	—\$22,952	—\$4,265	—\$26,092	—\$40,133

ANALYSIS TABLES.

xxi

Stoneham, . . .	174,780	183,383	220,804	195,173	258,258	174,122	188,558	213,840	220,113	+658	-5,175	+6,964	-29,995	+38,145
Montague, . . .	110,258	143,923	188,716	134,692	179,085	100,156	108,174	125,079	147,838	+10,102	+4,071	+20,844	+2,632	+31,247
Hudson, . . .	171,304	188,716	209,426	200,420	240,497	142,046	156,563	172,868	225,418	+29,258	+47,161	+15,848	+304	+15,079
Rockland, . . .	178,570	163,945	181,332	181,332	210,455	156,372	158,438	150,483	192,338	+22,198	+5,507	+22,691	+2,748	+26,117
Ludlow, . . .	90,488	92,541	99,784	110,666	145,257	83,372	84,862	92,775	104,931	+7,116	+7,679	+7,009	+5,785	+3,831
Reading, . . .	249,235	282,630	299,700	356,993	442,982	235,643	258,916	299,080	358,054	+13,592	+23,714	+10,620	-1,059	+39,128
Marblehead, . .	305,053	320,085	371,468	358,293	437,717	274,370	291,420	328,047	397,204	+50,083	+28,665	-10,579	-11,171	+62,513
Fairhaven, . . .	101,333	116,598	121,103	138,115	190,989	101,954	104,007	114,362	174,163	-621	+11,991	+6,741	-4,195	+16,826
Whitman, . . .	154,251	155,596	149,394	200,819	198,986	148,683	143,901	155,574	184,107	+5,568	+11,625	-6,180	+37,828	+14,879
Needham, . . .	97,507	119,616	57,416	156,000	144,019	90,357	99,487	98,012	128,287	+6,950	+20,129	-40,596	-36,548	+15,732
Needham, . . .	188,462	206,975	225,240	213,466	250,523	178,949	178,472	180,180	219,800	+5,513	+28,503	+35,060	+666	+25,508
Grafton, . . .	92,913	92,456	99,305	106,248	102,178	82,363	82,069	88,100	106,127	+10,550	+9,787	+11,205	+18,063	-3,949
Stoughton, . . .	133,858	154,446	152,978	162,318	208,898	132,469	138,050	147,898	165,172	+1,359	+21,306	+5,080	-2,854	+26,170
Franklin, . . .	140,878	157,855	171,784	166,501	198,343	130,989	138,551	161,684	177,545	+9,089	+19,304	+10,100	+4,363	+21,798
Dartmouth, . .	171,758	138,689	133,608	180,024	113,191	118,876	123,017	118,876	132,256	+4,567	+24,307	+19,813	+10,581	+47,738
Concord, . . .	278,792	276,889	312,518	356,394	380,854	260,546	265,988	306,073	335,649	+18,246	+7,301	+6,445	+19,411	+25,205
Lexington, . . .	234,151	269,873	277,549	297,854	320,009	229,631	255,541	267,725	309,461	+4,470	+14,332	+9,824	+15,117	+10,548
Great Barrington, .	107,307	140,494	117,390	119,587	128,629	98,297	101,030	113,259	135,351	+9,010	+39,464	+3,131	+5,211	-6,702
North Andover, .	144,168	172,809	208,501	223,797	188,732	133,898	149,992	168,366	174,423	+10,270	+22,817	+40,135	+49,374	-8,421
Mansfield, . . .	155,680	166,733	166,733	233,852	261,210	122,779	134,282	155,883	217,392	+13,880	+21,398	+7,850	+6,460	-8,188
Wellesley, . . .	308,952	341,016	339,102	354,895	476,525	277,326	307,709	333,470	418,996	+31,626	+33,307	-368	-9,003	+57,529
Jewett, . . .	157,271	169,300	191,988	209,448	196,800	153,873	165,534	180,685	202,661	+3,398	+3,946	+11,303	+6,787	-2,350
Canton, . . .	149,152	140,789	155,034	160,846	207,877	132,001	142,103	155,600	170,161	-1,314	-1,314	-566	-9,315	+19,094
Spencer, . . .	92,208	98,769	99,272	107,306	116,373	81,104	94,765	96,473	107,432	+11,104	+4,004	+2,759	+9,332	+11,941
Winchendon, . .	130,290	123,557	127,433	137,534	163,599	114,227	112,252	128,435	141,805	+15,993	+11,105	-1,002	+3,794	+21,794
Westborough, . .	99,157	111,085	100,124	92,826	115,532	88,375	92,920	98,001	101,511	+10,782	+18,145	+2,123	-8,685	+3,114
Abington, . . .	128,117	124,995	137,412	125,953	176,943	111,709	117,134	122,375	142,134	+16,408	+7,861	+15,037	+3,054	+34,509
Chelmsford, . . .	89,101	87,130	99,148	121,514	152,147	85,474	83,993	98,898	103,903	+3,627	+4,037	+3,250	+17,611	+32,201
Millbury, . . .	100,849	89,056	81,431	100,697	100,789	80,090	81,781	80,375	88,615	+20,759	+7,275	+1,056	+18,082	-2,956
Hingham, . . .	196,231	208,062	203,561	210,184	249,957	176,162	182,852	199,001	236,269	+20,069	+25,210	+13,900	+14,388	+13,688
Amherst, . . .	114,934	129,380	126,894	127,277	178,917	99,518	112,538	119,321	130,986	+15,386	+16,842	+7,573	+3,709	+16,013
South Hadley, . .	106,567	118,207	128,668	124,080	138,832	108,109	111,524	112,262	134,816	-1,542	+0,683	+16,406	+11,856	+4,016
Walpole, . . .	194,467	180,047	217,752	263,507	263,507	148,817	164,888	188,511	207,042	+22,337	+29,879	-8,464	+10,710	+26,708
Orange, . . .	111,855	118,138	124,607	131,417	131,235	110,959	111,947	116,834	127,054	+916	+6,591	+7,773	+4,363	+14,359
Uxbridge, 1, . . .	-	-	-	-	90,241	-	-	-	112,627	-	-	-	-	+7,838
Dracut, 1, . . .	-	-	-	-	-	-	-	-	81,546	-	-	-	-	+8,695
Easton, . . .	103,355	109,069	123,542	107,052	149,520	101,563	104,019	122,089	131,122	+1,792	+5,050	+1,453	-24,070	+15,227
Agawam, 1, . . .	-	-	-	-	114,382	-	-	-	110,043	-	-	-	-	+4,339
75 Towns, . . .	\$17,068,444	\$18,617,935	\$19,267,748	\$21,200,286	\$24,558,560	\$15,768,599	\$16,763,399	\$18,322,298	\$19,785,031	+\$1,299,845	+\$1,854,536	+\$945,450	+\$1,415,255	+\$2,187,587

1 Included in 1919 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of population, 1920)	TOTALS	PERCENTAGES			
			Maintenance	Interest	Debt Requirements	
BOSTON,	\$43,435,388.94	\$83,370,972.26	\$8,564,742.03	\$3,499,674.65	8.1
WORCESTER,	6,151,714.69	4,900,673.02	560,306.67	690,735.00	11.2
SPRINGFIELD,	5,002,676.88	4,092,410.70	432,414.27	477,851.91	9.6
NEW BEDFORD,	4,387,767.00	3,089,458.87	513,718.36	784,489.77	17.9
FALL RIVER,	3,751,099.13	2,931,194.18	354,430.04	465,474.91	12.4
LOWELL,	3,325,942.08	2,645,112.94	271,289.14	409,540.00	12.3
CAMBRIDGE,	4,876,813.67	3,776,260.73	538,650.66	561,902.34	11.5
LYNN,	2,838,092.55	2,215,025.90	284,560.66	338,505.99	11.9
LAWRENCE,	2,827,898.34	2,194,359.64	239,239.70	394,299.00	13.9
SOMERVILLE,	2,569,072.91	2,051,025.86	229,344.02	288,703.03	11.3
BROCKTON,	2,148,343.93	1,645,031.28	197,697.32	305,615.10	14.2
HOLYOKE,	2,290,140.08	1,657,407.55	165,407.32	288,000.00	10.5
HAVERHILL,	1,598,337.11	1,255,683.76	106,204.35	236,445.00	14.8
MALDEN,	1,267,470.28	1,267,470.28	132,537.36	148,400.34	9.5
QUINCY,	1,959,891.00	1,395,456.21	298,182.01	356,252.78	18.2
NEWTON,	2,368,149.95	1,916,899.22	288,190.25	223,080.48	9.3
CHELSEA,	1,268,746.02	1,037,277.15	188,706.12	142,762.75	11.2
SALEM,	1,450,738.64	1,113,227.30	131,991.34	205,500.00	14.2
PITTSFIELD,	1,197,932.31	848,585.44	117,547.87	235,000.00	9.8
FITCHBURG,	1,480,076.61	1,133,519.15	117,157.46	199,400.00	13.7
EVERETT,	1,208,603.83	958,103.75	160,106.47	150,483.61	11.9
MEDFORD,	1,206,499.37	901,637.83	148,445.37	156,416.17	13.0
TAUNTON,	1,528,956.11	1,234,785.75	133,070.36	161,100.00	8.7
CINCINNATI,	1,032,503.93	809,170.43	64,883.50	158,450.00	15.3
WALTHAM,	923,683.21	770,837.02	61,751.14	91,095.05	6.7
REVERE,	851,639.96	637,006.59	91,915.65	122,717.72	10.8
GLOUCESTER,	881,450.11	687,961.24	64,613.87	128,875.00	14.4
BEVERLY,	923,514.90	727,363.92	53,900.98	142,250.00	15.4
NORTH ADAMS,	553,833.58	422,626.65	43,331.93	87,825.00	7.8
NORTHAMPTON,	550,056.15	454,275.18	25,450.97	70,330.00	12.8
LEOMINSTER,	466,450.81	400,454.65	32,996.16	33,000.00	7.1
ATTLEBORO,	551,915.49	452,925.74	49,939.75	49,050.00	8.9
PEABODY,	746,069.67	622,531.13	42,538.54	81,000.00	5.7
MELROSE,	651,424.77	487,447.72	74,246.22	89,730.83	13.8
WOBURN,	523,290.89	383,623.73	37,808.30	101,838.86	19.5
NEWBURYPORT,	366,141.72	299,985.36	28,156.36	38,000.00	10.4
METHUEN,	465,978.20	397,934.32	27,677.35	40,366.33	8.7
MALBOROUGH,	432,794.53	328,090.35	33,704.18	71,000.00	16.4
38 Cities,	\$110,875,576.37	\$86,043,455.53	\$12,806,984.22	\$12,025,136.62	10.8

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

TOWNS. (In order of population, 1920)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
					Maintenance	Interest	Debt Requirements
Brookline, .	\$2,158,188.53	\$1,770,316.08	\$156,050.35	\$231,822.10	82.0	7.2	10.8
Watertown, .	743,981.59	544,046.83	92,401.25	107,533.51	73.1	12.4	14.5
Arlington, .	707,005.13	555,383.66	64,752.74	86,868.73	78.5	9.2	12.3
Westfield, .	693,417.14	598,197.96	26,219.18	69,000.00	86.3	3.8	9.9
Frammingham, .	594,639.33	507,094.43	41,844.90	45,700.00	85.3	7.0	7.7
Gardner, .	435,862.12	378,992.69	22,981.93	33,887.50	86.9	5.3	7.8
Greenfield, .	306,768.28	298,014.29	3,753.99	5,000.00	97.2	1.2	1.6
Winthrop, .	415,064.01	293,509.54	50,938.99	70,615.48	70.7	12.3	17.0
Weymouth, .	359,043.65	311,660.78	18,920.74	28,462.13	86.8	5.3	7.9
Southbridge, .	248,784.93	208,359.92	12,525.01	27,900.00	83.8	5.0	11.2
Milford, .	293,970.29	249,515.62	16,454.67	28,000.00	84.9	5.6	9.5
West Springfield, .	374,855.71	320,298.41	29,457.30	25,100.00	85.4	7.9	6.7
Webster, .	217,288.46	210,605.68	2,682.78	4,000.00	96.9	1.2	1.6
Plymouth, .	401,321.29	352,763.58	13,191.05	35,366.66	87.9	3.3	8.8
Waren, .	534,169.04	458,796.95	34,697.13	40,674.96	85.9	0.5	7.6
Wenfield, .	296,908.54	255,463.17	19,005.37	21,900.00	86.0	0.6	7.4
Clinton, .	254,428.22	218,516.28	12,711.94	22,400.00	86.2	5.0	8.8
Adams, .	479,046.82	379,077.32	35,308.90	64,000.00	79.1	7.4	13.5
Norwood, .	225,808.49	194,989.63	7,348.86	23,500.00	86.3	3.3	10.4
Easthampton, .	348,057.50	318,998.39	12,133.10	16,925.81	91.6	3.5	4.9
Danvers, .	371,643.68	307,332.24	13,975.99	32,335.45	82.7	8.6	8.7
Natick, .	266,068.60	225,507.74	17,113.69	23,447.17	84.8	6.4	8.8
Dedham, .	382,231.11	323,459.23	27,630.70	31,141.18	84.6	7.2	8.8
Belmont, .	411,213.14	326,067.81	36,443.28	48,702.05	79.3	8.9	11.8
Braintree, .	328,410.15	297,339.04	14,755.14	16,315.97	90.5	4.5	5.0
Winchester, .	440,725.92	339,892.88	39,793.24	61,039.80	77.1	9.0	13.9
Northbridge, .	154,366.79	146,756.41	610.38	7,000.00	95.1	0.4	4.5
Amesbury, .	286,524.07	229,583.50	20,690.57	36,250.00	80.1	7.2	12.7
Palmer, .	159,654.57	146,413.38	2,641.19	10,600.00	91.7	1.7	6.6
Athol, .	245,564.95	195,876.36	19,988.59	29,700.00	79.8	8.1	12.1
Milton, .	562,984.97	470,167.36	48,295.49	44,522.12	83.5	8.6	7.9
North Attleborough, .	328,728.33	267,668.23	24,815.10	36,245.00	81.4	7.6	11.0
Ware, .	170,234.95	156,730.73	4,604.22	8,900.00	92.1	2.7	5.2
Middleborough, .	219,579.30	206,115.22	5,814.08	7,650.00	93.9	2.6	3.5
Bridgewater, .	145,733.09	121,609.77	8,123.32	16,000.00	88.4	5.6	11.0
Andover, .	253,600.94	206,791.42	16,059.52	30,750.00	81.6	6.3	12.1
Swampscott, .	376,817.11	257,672.41	46,808.20	72,336.50	68.4	12.4	19.2
Stonham, .	220,112.90	168,952.67	25,739.59	25,420.64	76.8	11.7	11.5
Montague, .	147,837.79	144,718.15	2,119.64	1,000.00	97.9	1.4	0.7

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

		TOWNS (In order of population, 1920)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
							Maintenance	Interest	Debt Requirements
Hudson, .	.	.	\$225,418.02	\$190,507.23	\$11,600.79	\$23,250.00	84.5	5.2	10.3
Rockland, .	.	.	192,337.81	175,284.98	5,552.83	11,500.00	91.1	2.9	6.0
Ludlow, .	.	.	141,426.41	134,047.10	4,779.31	2,000.00	95.2	3.4	1.4
Reading, .	.	.	403,853.78	318,364.60	32,217.69	53,271.49	78.8	8.0	13.2
Marblehead, .	.	.	397,203.70	339,811.30	16,392.40	41,000.00	85.6	4.1	10.3
Fairhaven, .	.	.	174,163.45	152,682.22	6,741.23	14,740.00	87.7	3.9	8.4
Waltham, .	.	.	184,106.66	155,054.51	8,052.15	21,000.00	84.2	4.4	11.4
Weymouth, .	.	.	128,287.10	116,780.37	5,497.73	6,000.00	91.0	4.3	4.7
Maynard, .	.	.	225,014.67	184,469.01	23,092.44	17,453.22	82.0	10.3	7.7
Needham, .	.	.	106,126.73	99,069.38	2,777.35	4,280.00	93.4	2.6	4.0
Grafton, .	.	.	182,727.75	151,898.64	8,331.11	22,500.00	83.1	4.6	12.3
Stoughton, .	.	.	177,944.06	142,608.63	14,938.33	20,000.00	80.3	8.4	11.3
Franklin, .	.	.	132,285.63	114,479.21	7,026.42	10,750.00	86.6	5.3	8.1
Dartmouth, .	.	.	335,648.54	280,392.79	28,435.76	40,320.00	80.7	8.0	11.3
Concord, .	.	.	309,461.11	237,445.47	26,805.36	45,210.28	76.7	8.7	14.6
Lexington, .	.	.	135,331.28	128,721.47	3,109.81	3,500.00	95.1	2.3	2.6
Great Barrington, .	.	.	189,153.37	161,045.42	12,907.95	15,200.00	85.2	9.8	5.0
North Andover, .	.	.	269,337.92	252,191.61	10,206.31	7,000.00	93.6	3.8	2.6
Mansfield, .	.	.	418,996.01	323,899.84	38,029.62	57,066.55	77.3	9.1	13.6
Wellesley, .	.	.	199,349.54	167,963.49	14,345.17	17,040.88	84.3	7.2	8.5
Ipswich, .	.	.	188,782.59	156,011.75	10,420.76	22,350.08	82.7	5.5	11.8
Canter, .	.	.	107,431.78	95,743.13	2,588.65	9,100.00	89.1	2.4	8.5
Spencer, .	.	.	141,806.44	128,970.44	3,335.00	9,500.00	90.9	2.4	6.7
Winchendon, .	.	.	112,418.29	98,097.06	6,171.23	8,150.00	87.3	5.5	7.2
Westborough, .	.	.	142,134.14	128,719.14	7,215.00	6,200.00	90.5	5.1	4.4
Abington, .	.	.	119,945.69	108,781.43	4,051.26	7,113.00	90.7	3.4	5.9
Chelmsford, .	.	.	103,745.17	93,787.11	3,458.06	6,500.00	90.4	3.3	6.3
Millbury, .	.	.	236,268.76	227,723.41	4,451.50	3,993.85	96.4	1.9	1.7
Hingham, .	.	.	162,904.20	142,389.15	8,995.05	11,520.00	87.4	5.5	7.1
Amherst, .	.	.	134,816.32	121,537.54	5,278.78	8,000.00	90.2	3.9	5.9
South Hadley, .	.	.	236,799.27	188,184.27	14,815.00	33,800.00	79.5	6.2	14.3
Worcester, .	.	.	136,875.84	115,026.63	4,849.21	17,000.00	84.0	3.6	12.4
Orange, .	.	.	112,627.25	97,879.98	5,547.27	9,200.00	86.9	4.9	8.2
Uxbridge, .	.	.	81,546.00	73,838.16	1,707.93	7,000.00	89.3	2.1	8.6
Dracut, .	.	.	134,293.14	130,474.33	3,818.81	-	97.2	2.8	-
Easton, .	.	.	110,042.92	89,210.59	10,332.33	11,500.00	80.2	9.4	10.4
75 Towns, .	.	.	\$22,370,972.76	\$18,792,322.95	\$1,446,127.70	\$2,132,522.11	84.0	6.5	9.5

XXV

CITIES.
(In order of population,
1920)

Decrease.

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Aggregate Municipal Indebtedness — Comparisons for 1910, 1917, 1918, and 1919.

All Municipalities.

CLASSIFICATION.	1910	1917	1918	1919
General debt,	\$172,449,046	\$188,483,122	\$182,047,753	\$184,933,644
Public service enterprise debt,	66,118,553	79,615,838	78,115,808	77,399,797
Total gross funded or fixed debt,	\$238,567,599	\$268,098,960	\$260,163,561	\$262,333,441
Sinking funds deducted,	70,021,484	73,615,865	74,540,314	74,120,651
Net funded or fixed debt,	\$168,546,115	\$194,483,095	\$185,623,247	\$188,212,790
To which may be added: —				
Temporary debt,	9,139,691	17,312,221	19,409,763	17,847,638
TOTALS,	\$177,685,806	\$211,795,316	\$205,033,010	\$206,060,428

Cities.

General debt,	\$156,308,327	\$171,888,289	\$166,551,466	\$168,912,651
Public service enterprise debt,	50,965,550	68,397,575	67,642,970	67,350,665
Total gross funded or fixed debt,	\$207,273,877	\$240,285,864	\$234,194,436	\$236,263,316
Sinking funds deducted,	66,843,242	70,989,589	72,033,263	71,631,528
Net funded or fixed debt,	\$140,430,635	\$169,296,275	\$162,161,173	\$164,631,788
To which may be added: —				
Temporary debt,	6,491,302	12,899,997	14,958,027	13,684,848
TOTALS,	\$146,921,937	\$182,196,272	\$177,119,200	\$178,316,636

Towns Over 5,000 Population.

General debt,	\$12,872,337	\$13,661,204	\$12,892,528	\$13,272,710
Public service enterprise debt,	12,071,146	8,274,635	7,720,785	7,625,942
Total gross funded or fixed debt,	\$24,943,483	\$21,935,839	\$20,613,313	\$20,898,652
Sinking funds deducted,	2,646,536	2,205,704	2,090,247	2,131,250
Net funded or fixed debt,	\$22,296,947	\$19,730,135	\$18,523,066	\$18,767,402
To which may be added: —				
Temporary debt,	1,873,512	2,840,540	2,813,688	2,522,406
TOTALS,	\$24,170,459	\$22,570,675	\$21,336,754	\$21,289,808

Towns Under 5,000 Population.

General debt,	\$3,268,382	\$2,933,629	\$2,603,759	\$2,748,283
Public service enterprise debt,	3,081,857	2,943,628	2,752,053	2,423,190
Total gross funded or fixed debt,	\$6,350,239	\$5,877,257	\$5,355,812	\$5,171,473
Sinking funds deducted,	531,706	420,572	416,804	357,873
Net funded or fixed debt,	\$5,818,533	\$5,456,685	\$4,939,008	\$4,813,600
To which may be added: —				
Temporary debt,	774,877	1,571,684	1,638,048	1,640,384
TOTALS,	\$6,593,410	\$7,028,369	\$6,577,056	\$6,453,984

*Aggregate Municipal Indebtedness — General and Enterprise Debt.
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910, . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911, . . .	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912, . . .	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913, . . .	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914, . . .	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915, . . .	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916, . . .	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917, . . .	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918, . . .	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919, . . .	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17

Cities.

1910, . . .	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911, . . .	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912, . . .	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913, . . .	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914, . . .	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915, . . .	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916, . . .	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917, . . .	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918, . . .	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919, . . .	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33

Towns Over 5,000 Population.

1910, . . .	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911, . . .	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912, . . .	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913, . . .	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914, . . .	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915, . . .	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916, . . .	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917, . . .	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918, . . .	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919, . . .	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81

*Aggregate Municipal Indebtedness — General and Enterprise Debt
— Concluded.*

Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910, . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911, . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912, . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913, . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914, . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915, . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916, . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917, . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918, . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919, . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910, . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911, . . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912, . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913, . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914, . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915, . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916, . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917, . . .	4,538,998,071	1423,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918, . . .	4,738,976,589	199,978,518	185,623,247	1,859,848	4.4	14.6	3.92
1919, . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84

¹ Decrease.

PART I

CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Population Group	Pages of Report
ATTLEBORO,	Dec. 31, 1919	8	20, 21
BEVERLY,	Dec. 31, 1919	7	18, 19
BOSTON,	Jan. 31, 1920	-	4, 5
BROCKTON,	Nov. 30, 1919	3	10, 11
CAMBRIDGE,	Mar. 31, 1920	2	8, 9
CHELSEA,	Dec. 31, 1919	4	12, 13
CHICOPEE,	Nov. 30, 1919	6	16, 17
EVERETT,	Dec. 31, 1919	5	14, 15
FALL RIVER,	Dec. 31, 1919	1	6, 7
FITCHBURG,	Nov. 30, 1919	5	14, 15
GLOUCESTER,	Nov. 30, 1919	7	18, 19
HAVERHILL,	Dec. 31, 1919	3	10, 11
HOLYOKE,	Nov. 30, 1919	3	10, 11
LAWRENCE,	Dec. 31, 1919	2	8, 9
LEOMINSTER,	Dec. 31, 1919	8	20, 21
LOWELL,	Dec. 31, 1919	2	8, 9
LYNN,	Dec. 31, 1919	2	8, 9
MALDEN,	Dec. 31, 1919	4	12, 13
MARLBOROUGH,	Dec. 31, 1919	10	24, 25
MEDFORD,	Dec. 31, 1919	6	16, 17
MELROSE,	Dec. 31, 1919	9	22, 23
METHUEN,	Dec. 31, 1919	9	22, 23
NEW BEDFORD,	Nov. 30, 1919	1	6, 7
NEWBURYPORT,	Dec. 20, 1919	9	22, 23
NEWTON,	Dec. 31, 1919	4	12, 13
NORTH ADAMS,	Nov. 30, 1919	7	18, 19
NORTHAMPTON,	Nov. 30, 1919	8	20, 21
PEABODY,	Dec. 31, 1919	8	20, 21
PITTSFIELD,	Dec. 31, 1919	5	14, 15
QUINCY,	Dec. 31, 1919	4	12, 13
REVERE,	Dec. 31, 1919	7	18, 19
SALEM,	Dec. 31, 1919	5	14, 15
SOMERVILLE,	Dec. 31, 1919	3	10, 11
SPRINGFIELD,	Nov. 30, 1919	1	6, 7
TAUNTON,	Nov. 30, 1919	6	16, 17
WALTHAM,	Jan. 31, 1920	6	16, 17
WOBURN,	Dec. 31, 1919	9	22, 23
WORCESTER,	Nov. 30, 1919	1	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

CITY OF BOSTON.

RECEIPTS.		POPULATION 748,060
REVENUE.		\$50,055,652.01
General,		39,654,424.67
<i>Taxes,</i>		<i>38,563,533.14</i>
Property, poll, and income,		35,368,020.99
Corporation, bank, etc.,		3,195,561.15
<i>Licenses and permits,</i>		<i>622,128.83</i>
<i>Fines and forfeits,</i>		<i>68,441.14</i>
<i>Grants and gifts,</i>		<i>400,148.29</i>
For expenses,		196,324.69
For outlays,		203,823.60
<i>All other,</i>		<i>124.27</i>
Commercial,		10,401,227.34
<i>Special assessments,</i>		<i>298,417.49</i>
To meet expenses,		298,417.49
To meet outlays,		—
<i>Privileges,</i>		<i>43,742.66</i>
<i>Departmental,</i>		<i>2,043,824.22</i>
General government,		62,651.01
Protection of persons and property,		57,676.40
Health and sanitation,		185,805.07
Highways,		18,366.40
Charities,		582,657.88
Soldiers' benefits,		753,279.68
Schools,		166,801.30
Libraries,		10,579.73
Recreation,		35,385.92
Unclassified,		170,620.83
<i>Public service enterprises,</i>		<i>5,488,420.79</i>
Electric light,		—
Water,		3,296,531.01
All other,		2,191,889.78
<i>Cemeteries,</i>		<i>49,096.67</i>
<i>Interest,</i>		<i>2,477,725.71</i>
On sinking funds,		1,491,423.64
On trust and investment funds,		367,444.70
All other,		618,852.37
NON-REVENUE.		\$29,205,259.59
Offsets to outlays,		414,943.97
<i>Departmental,</i>		<i>66,742.64</i>
<i>Public service enterprises,</i>		<i>348,201.33</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		14,104,292.80
<i>Loans, general purposes,</i>		<i>2,626,000.00</i>
<i>Loans, public service enterprises,</i>		<i>462,000.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>11,000,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>—</i>
<i>Premiums,</i>		<i>26,292.80</i>
Transfers,		5,306,725.07
<i>From sinking funds,</i>		<i>3,601,977.98</i>
<i>All other,</i>		<i>1,704,747.09</i>
Refunds,		88,447.53
Agency, trust, and investment,		9,290,850.22
<i>Taxes and licenses for State,</i>		<i>4,930,035.62</i>
<i>Taxes for county,</i>		<i>1,986,648.69</i>
<i>Reimbursements for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>2,374,166.01</i>
<i>All other,</i>		<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$50,470,595.98
Premiums,		26,292.80
Municipal indebtedness,		14,078,000.00
Transfers and refunds,		5,395,172.60
Agency, trust, and investment,		9,290,850.22
Total receipts,		\$79,260,911.60
Balance on hand, including funds,		9,734,864.41
GRAND TOTAL,		\$88,995,776.01

Graded According to Population of 1920.

CITY OF BOSTON.

PAYMENTS.											POPULATION 748,060
Maintenance,	.	.	.	.	.	.	.	.	.	.	\$33,370,972.26
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	.	<i>31,311,193.46</i>
General government,	.	.	.	.	.	.	.	.	.	.	1,182,012.57
Protection of persons and property,	.	.	.	.	.	.	.	.	.	.	5,989,216.69
Health and sanitation,	.	.	.	.	.	.	.	.	.	.	3,256,255.96
Highways,	.	.	.	.	.	.	.	.	.	.	4,161,767.35
Charities,	.	.	.	.	.	.	.	.	.	.	2,606,940.37
Soldiers' benefits,	.	.	.	.	.	.	.	.	.	.	500,196.69
Schools,	.	.	.	.	.	.	.	.	.	.	7,390,936.42
Libraries,	.	.	.	.	.	.	.	.	.	.	556,319.02
Recreation,	.	.	.	.	.	.	.	.	.	.	1,766,802.36
Pensions,	.	.	.	.	.	.	.	.	.	.	707,707.65
Unclassified,	.	.	.	.	.	.	.	.	.	.	3,193,038.38
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	<i>1,933,917.90</i>
Electric light,	.	.	.	.	.	.	.	.	.	.	—
Water,	.	.	.	.	.	.	.	.	.	.	1,162,469.68
All other,	.	.	.	.	.	.	.	.	.	.	771,448.22
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	<i>120,826.96</i>
<i>Administration of trust funds,</i>	.	.	.	.	.	.	.	.	.	.	<i>5,033.94</i>
Interest,	.	.	.	.	.	.	.	.	.	.	6,564,742.03
<i>Loans, general purposes,</i>	.	.	.	.	.	.	.	.	.	.	<i>3,990,824.14</i>
<i>Loans, public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	<i>2,569,275.39</i>
<i>Loans, cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	<i>4,642.50</i>
Outlays,	.	.	.	.	.	.	.	.	.	.	3,592,552.13
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	.	<i>2,723,548.86</i>
General government,	.	.	.	.	.	.	.	.	.	.	106,056.49
Protection of persons and property,	.	.	.	.	.	.	.	.	.	.	819,568.46
Health and sanitation,	.	.	.	.	.	.	.	.	.	.	941,660.04
Highways,	.	.	.	.	.	.	.	.	.	.	11,190.99
Charities,	.	.	.	.	.	.	.	.	.	.	502,853.65
Schools,	.	.	.	.	.	.	.	.	.	.	4,813.42
Libraries,	.	.	.	.	.	.	.	.	.	.	329,425.49
Recreation,	.	.	.	.	.	.	.	.	.	.	7,980.32
Unclassified,	.	.	.	.	.	.	.	.	.	.	865,819.47
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	—
Electric light,	.	.	.	.	.	.	.	.	.	.	288,530.18
Water,	.	.	.	.	.	.	.	.	.	.	577,289.29
All other,	.	.	.	.	.	.	.	.	.	.	3,183.80
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	—
Municipal indebtedness,	.	.	.	.	.	.	.	.	.	.	16,496,685.23
<i>From sinking funds,</i>	.	.	.	.	.	.	.	.	.	.	¹ 3,601,977.98
<i>From revenue and other sources,</i>	.	.	.	.	.	.	.	.	.	.	1,894,707.25
<i>Bonds refunded, current year,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>Temporary loans (including revenue loans),</i>	.	.	.	.	.	.	.	.	.	.	11,000,000.00
<i>Warrants or orders, previous years,</i>	.	.	.	.	.	.	.	.	.	.	—
Transfers,	.	.	.	.	.	.	.	.	.	.	5,306,725.07
<i>To sinking funds from revenue,</i>	.	.	.	.	.	.	.	.	.	.	² 1,632,017.68
<i>All other,</i>	.	.	.	.	.	.	.	.	.	.	3,674,707.39
Refunds,	.	.	.	.	.	.	.	.	.	.	88,447.53
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	.	9,980,404.94
<i>Taxes and licenses for State,</i>	.	.	.	.	.	.	.	.	.	.	4,930,035.52
<i>Taxes for county,</i>	.	.	.	.	.	.	.	.	.	.	1,986,648.69
<i>Expenditures for grade crossings,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>Sinking and other permanent funds,</i>	.	.	.	.	.	.	.	.	.	.	3,063,720.73
<i>All other,</i>	.	.	.	.	.	.	.	.	.	.	—
RECAPITULATION.											
Maintenance and interest,	.	.	.	.	.	.	.	.	.	.	\$39,935,714.29
Permanent debt (except from sinking funds),	.	.	.	.	.	.	.	.	.	.	1,894,707.25
Sinking fund requirements from revenue,	.	.	.	.	.	.	.	.	.	.	² 1,632,017.68
Outlays,	.	.	.	.	.	.	.	.	.	.	3,592,552.13
Permanent debt from sinking funds,	.	.	.	.	.	.	.	.	.	.	¹ 3,601,977.98
Bonds refunded, current year,	.	.	.	.	.	.	.	.	.	.	—
Temporary loans,	.	.	.	.	.	.	.	.	.	.	11,000,000.00
Transfers (except to sinking funds) and refunds,	.	.	.	.	.	.	.	.	.	.	3,763,154.92
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	.	9,980,404.94
Total payments,	.	.	.	.	.	.	.	.	.	.	\$75,400,529.19
<i>Balance on hand, including funds,</i>	.	.	.	.	.	.	.	.	.	.	<i>15,595,246.82</i>
GRAND TOTAL,	.	.	.	.	.	.	.	.	.	.	\$88,995,776.01

¹ Includes serial payments amounting to \$72,277.98.² Includes \$11,050.28 from sale of real estate, and \$16,000 balance of loan appropriation.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 1.

RECEIPTS.	Worcester POPULATION 179,754	Springfield POPULATION 129,614	New Bedford POPULATION 121,217	Fall River POPULATION 120,485
REVENUE.	\$6,796,843.87	\$5,702,110.46	\$4,698,123.10	\$4,066,267.08
General,	5,147,623.44	4,594,554.04	3,930,702.56	3,434,883.98
<i>Taxes,</i>	<i>5,020,459.19</i>	<i>4,506,561.57</i>	<i>3,848,969.67</i>	<i>3,371,687.04</i>
Property, poll, and income,	4,424,537.88	4,122,553.26	3,640,150.00	3,201,988.76
Corporation, bank, etc.,	595,921.31	384,008.31	208,819.67	169,698.28
<i>Licenses and permits,</i>	<i>55,611.47</i>	<i>58,988.69</i>	<i>46,602.10</i>	<i>44,197.63</i>
<i>Fines and forfeits,</i>	<i>11,056.27</i>	<i>12,808.49</i>	<i>5,815.31</i>	<i>6,801.44</i>
<i>Grants and gifts,</i>	<i>60,442.57</i>	<i>16,195.29</i>	<i>29,415.48</i>	<i>12,197.87</i>
For expenses,	60,442.57	16,195.29	29,415.48	11,697.87
For outlays,	—	—	—	500.00
<i>All other,</i>	<i>53.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,649,220.43	1,107,556.42	767,420.54	631,383.10
<i>Special assessments,</i>	<i>166,810.69</i>	<i>148,663.11</i>	<i>11,749.36</i>	<i>19,387.79</i>
To meet expenses,	99,642.34	103,206.20	420.00	1,783.57
To meet outlays,	67,168.35	45,456.91	11,329.36	17,604.22
<i>Privileges,</i>	<i>44,478.15</i>	<i>35,382.82</i>	<i>13,771.33</i>	<i>27,030.38</i>
<i>Departmental,</i>	<i>484,691.86</i>	<i>321,149.35</i>	<i>199,481.35</i>	<i>134,417.29</i>
General government,	12,453.72	22,325.74	4,942.47	3,825.40
Protection of persons and property,	22,042.75	3,018.37	2,962.52	1,929.14
Health and sanitation,	96,867.63	25,677.77	43,293.80	21,747.88
Highways,	61,052.96	51,955.06	19,288.60	9,542.68
Charities,	176,766.37	41,374.00	59,652.25	31,493.84
Soldiers' benefits,	52,349.99	41,422.95	24,014.50	50,724.85
Schools,	50,151.25	111,918.57	16,463.40	11,427.44
Libraries,	4,130.46	—	1,233.66	1,100.00
Recreation,	8,183.71	1,231.25	3,797.53	88.30
Unclassified,	693.00	22,225.64	23,832.62	2,537.76
<i>Public service enterprises,</i>	<i>581,170.77</i>	<i>515,938.78</i>	<i>377,794.63</i>	<i>275,729.28</i>
Electric light,	—	—	—	—
Water,	581,170.77	512,780.10	371,330.45	274,807.92
All other,	—	3,158.68	6,464.18	921.36
<i>Cemeteries,</i>	<i>47,167.05</i>	<i>—</i>	<i>33,484.41</i>	<i>30,075.91</i>
<i>Interest,</i>	<i>324,901.91</i>	<i>86,422.36</i>	<i>131,139.46</i>	<i>144,742.45</i>
On sinking funds,	238,352.11	39,584.54	92,241.61	115,048.29
On trust and investment funds,	35,090.67	3,850.14	16,114.13	2,399.91
All other,	51,459.13	42,987.68	22,783.72	27,294.25
NON-REVENUE.	\$12,825,641.51	\$5,058,139.47	\$6,093,490.38	\$3,880,991.43
Offsets to outlays,	59,973.68	146,078.16	32,227.73	2,020.93
<i>Departmental,</i>	<i>15,629.87</i>	<i>146,078.16</i>	<i>14,390.77</i>	<i>570.93</i>
<i>Public service enterprises,</i>	<i>44,343.81</i>	<i>—</i>	<i>17,447.30</i>	<i>1,450.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>689.66</i>	<i>—</i>
Municipal indebtedness,	7,619,211.01	3,995,263.39	4,708,664.06	2,806,401.60
<i>Loans, general purposes,</i>	<i>456,000.00</i>	<i>1,377,000.00</i>	<i>1,268,064.17</i>	<i>910,000.00</i>
<i>Loans, public service enterprises,</i>	<i>420,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>6,375,000.00</i>	<i>2,300,000.00</i>	<i>3,150,000.00</i>	<i>1,890,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>363,320.06</i>	<i>308,578.39</i>	<i>275,633.01</i>	<i>—</i>
<i>Premiums,</i>	<i>4,890.95</i>	<i>9,685.00</i>	<i>4,966.88</i>	<i>6,401.60</i>
Transfers,	1,731,603.50	89,495.69	348,375.10	471,267.46
<i>From sinking funds,</i>	<i>997,000.00</i>	<i>—</i>	<i>30,000.00</i>	<i>232,250.00</i>
<i>All other,</i>	<i>734,603.50</i>	<i>89,495.69</i>	<i>318,375.10</i>	<i>239,017.46</i>
Refunds,	70,468.13	53,438.77	19,146.78	2,117.73
Agency, trust, and investment,	3,344,385.19	773,863.46	985,076.71	599,183.71
<i>Taxes and licenses for State,</i>	<i>549,195.88</i>	<i>510,650.26</i>	<i>367,139.65</i>	<i>358,622.07</i>
<i>Taxes for county,</i>	<i>222,331.00</i>	<i>185,963.20</i>	<i>167,037.42</i>	<i>162,732.64</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,572,858.31</i>	<i>77,250.00</i>	<i>450,899.64</i>	<i>77,829.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,856,817.55	\$5,848,188.62	\$4,730,350.83	\$4,068,288.01
Premiums,	4,890.95	9,685.00	4,966.88	6,401.60
Municipal indebtedness,	7,614,320.06	3,985,578.39	4,703,697.18	2,800,000.00
Transfers and refunds,	1,802,071.63	142,934.46	367,521.88	473,385.19
Agency, trust, and investment,	3,344,385.19	773,863.46	985,076.71	599,183.71
Total receipts,	\$19,622,485.38	\$10,760,249.93	\$10,791,613.48	\$7,947,258.51
<i>Balance on hand, including funds,</i>	<i>210,575.44</i>	<i>764,991.79</i>	<i>707,639.33</i>	<i>386,604.25</i>
GRAND TOTAL,	\$19,833,060.82	\$11,525,241.72	\$11,499,252.81	\$8,333,862.76

Graded According to Population of 1920 — Continued.

GROUP 1.

PAYMENTS.	Worcester POPULATION 179,754	Springfield POPULATION 129,614	New Bedford POPULATION 121,217	Fall River POPULATION 120,485
Maintenance,	\$4,900,673.02	\$4,092,410.70	\$3,089,558.87	\$2,931,194.18
<i>Departmental,</i>	4,722,350.10	3,900,369.22	2,907,623.11	2,735,030.27
General government,	193,364.19	221,802.92	177,940.35	135,196.72
Protection of persons and property,	907,674.09	860,620.19	606,430.81	575,158.51
Health and sanitation,	456,937.00	372,142.13	492,015.86	291,783.42
Highways,	601,308.72	533,326.10	364,102.17	360,680.86
Charities,	595,276.80	133,692.14	255,867.47	262,985.81
Soldiers' benefits,	37,429.48	40,068.62	44,508.15	29,784.55
Schools,	1,682,995.14	1,438,826.07	795,810.71	934,659.32
Libraries,	92,161.84	95,059.54	54,435.55	43,709.54
Recreation,	95,519.36	156,592.28	75,310.44	68,413.55
Pensions,	36,409.45	15,315.49	14,494.39	6,605.79
Unclassified,	23,274.03	32,923.74	26,707.21	26,052.20
<i>Public service enterprises,</i>	133,832.86	191,941.48	137,178.46	160,676.92
Electric light,	—	—	—	—
Water,	133,667.48	188,475.64	136,485.41	158,938.68
All other,	165.38	3,465.84	693.05	1,738.24
<i>Cemeteries,</i>	44,480.06	—	44,757.30	35,486.99
<i>Administration of trust funds,</i>	10.00	100.00	—	—
Interest,	560,306.67	432,414.27	513,718.36	354,430.04
<i>Loans, general purposes,</i>	373,070.54	358,644.27	440,133.36	300,520.04
<i>Loans, public service enterprises,</i>	187,236.13	73,770.00	73,140.00	53,910.00
<i>Loans, cemeteries,</i>	—	—	445.00	—
Outlays,	976,893.83	1,586,574.70	1,075,344.72	933,710.59
<i>Departmental,</i>	648,044.81	1,511,192.15	973,330.65	875,951.27
General government,	—	8,422.64	840.00	7,898.61
Protection of persons and property,	22,301.91	26,303.87	33,673.57	1,051.44
Health and sanitation,	203,378.06	96,014.89	140,046.10	173,981.84
Highways,	292,000.38	902,224.21	617,613.91	652,659.93
Charities,	44,134.95	1,075.50	48,785.41	19,020.67
Schools,	70,246.80	443,085.54	122,162.12	4,354.63
Libraries,	—	—	—	6,969.79
Recreation,	15,982.71	34,065.50	10,209.54	10,014.36
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	325,780.02	75,382.55	70,504.17	54,809.82
Electric light,	—	—	—	—
Water,	325,780.02	75,382.55	70,504.17	54,809.82
All other,	—	—	—	—
<i>Cemeteries,</i>	3,069.00	—	31,509.90	2,949.50
Municipal indebtedness,	8,129,510.54	3,515,628.69	4,400,037.33	2,555,250.00
<i>From sinking funds,</i>	997,000.00	—	30,000.00	332,350.00
<i>From revenue and other sources,</i>	383,700.00	428,000.00	731,617.77	333,000.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	6,500,000.00	2,800,000.00	3,390,000.00	1,990,000.00
<i>Warrants or orders, previous years,</i>	248,810.54	287,628.69	248,419.56	—
Transfers,	1,731,603.50	89,495.69	348,375.10	471,267.46
<i>To sinking funds from revenue,</i>	1,307,720.47	49,851.91	52,872.00	132,474.91
<i>All other,</i>	1,423,883.03	39,643.78	295,503.10	338,792.55
Refunds,	70,468.13	53,438.77	19,146.78	2,117.73
Agency, trust, and investment,	2,717,593.42	752,396.46	1,109,288.61	579,219.75
<i>Taxes and licenses for State,</i>	549,195.88	510,650.26	367,139.65	358,622.07
<i>Taxes for county,</i>	111,165.50	185,963.20	167,037.42	162,732.64
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	2,057,232.04	55,783.00	575,111.54	57,865.04
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$5,460,979.69	\$4,524,824.97	\$3,603,277.23	\$3,285,624.22
Permanent debt (except from sinking funds),	383,700.00	428,000.00	731,617.77	333,000.00
Sinking fund requirements from revenue,	1,307,720.47	49,851.91	52,872.00	132,474.91
Outlays,	976,893.83	1,586,574.70	1,075,344.72	933,710.59
Permanent debt from sinking funds,	997,000.00	—	30,000.00	332,350.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,748,810.54	3,087,628.69	3,638,419.56	1,990,000.00
Transfers (except to sinking funds) and refunds,	1,494,351.16	93,082.55	314,649.88	340,910.28
Agency, trust, and investment,	2,717,593.42	752,396.46	1,109,288.61	579,219.75
Total payments,	\$19,087,049.11	\$10,522,359.28	\$10,555,469.77	\$7,827,189.75
<i>Balance on hand, including funds,</i>	746,011.71	1,002,882.44	943,783.04	506,673.01
GRAND TOTAL,	\$19,833,060.82	\$11,525,241.72	\$11,499,252.81	\$8,333,862.76

1 Includes \$613.30 from sale of real estate, and \$72.17 balance of loan appropriation.

STATISTICS OF MUNICIPAL FINANCES.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 2.

RECEIPTS.	Lowell POPULATION 112,759	Cambridge POPULATION 109,694	Lynn POPULATION 99,148	Lawrence POPULATION 94,270
REVENUE.	\$3,511,124.96	\$4,999,995.82	\$3,015,892.87	\$2,752,598.49
General,	2,858,408.56	4,062,867.01	2,264,763.55	2,391,242.92
<i>Taxes,</i>	<i>2,747,448.37</i>	<i>4,032,454.04</i>	<i>2,237,783.38</i>	<i>2,317,269.32</i>
Property, poll, and income,	2,578,047.69	3,686,451.09	2,036,112.22	2,086,356.36
Corporation, bank, etc.,	169,400.68	346,002.95	201,671.16	230,912.96
<i>Licenses and permits,</i>	<i>79,389.75</i>	<i>15,682.97</i>	<i>14,166.29</i>	<i>54,015.87</i>
<i>Fines and forfeits,</i>	<i>9,203.65</i>	<i>3,698.35</i>	<i>9,305.88</i>	<i>7,872.50</i>
<i>Grants and gifts,</i>	<i>22,366.79</i>	<i>10,772.56</i>	<i>3,508.00</i>	<i>12,085.23</i>
For expenses,	22,366.79	10,772.56	3,508.00	12,085.23
For outlays,	—	—	—	—
All other,	—	259.09	—	—
Commercial,	652,716.40	937,128.81	751,129.32	361,355.57
<i>Special assessments,</i>	<i>40,430.85</i>	<i>9,326.49</i>	<i>40,363.78</i>	<i>22,454.73</i>
To meet expenses,	40,430.85	3,308.43	40,363.78	22,454.73
To meet outlays,	—	6,018.06	—	—
<i>Privileges,</i>	<i>27,477.08</i>	<i>890.00</i>	<i>21,983.96</i>	<i>12,402.90</i>
<i>Departmental,</i>	<i>130,270.14</i>	<i>245,466.19</i>	<i>207,756.73</i>	<i>83,105.97</i>
General government,	4,363.61	7,298.96	6,512.28	1,375.66
Protection of persons and property,	5,212.76	3,324.20	3,863.32	4,818.52
Health and sanitation,	13,077.57	45,064.04	32,382.01	27,339.83
Highways,	210.45	1,822.67	1,812.85	1,904.96
Charities,	11,967.44	47,923.85	40,115.11	29,664.61
Soldiers' benefits,	68,670.05	103,562.91	89,725.16	14,011.19
Schools,	12,409.72	17,070.81	10,360.59	2,693.11
Libraries,	617.34	1,532.10	1,307.37	268.46
Recreation,	2,804.00	16,987.74	290.30	599.00
Unclassified,	10,937.20	878.91	21,387.74	430.63
<i>Public service enterprises,</i>	<i>309,103.68</i>	<i>424,630.39</i>	<i>347,689.84</i>	<i>162,183.12</i>
Electric light,	—	—	—	—
Water,	308,997.83	421,305.79	347,689.84	162,183.12
All other,	105.85	3,324.60	—	—
<i>Cemeteries,</i>	<i>24,520.61</i>	<i>33,628.26</i>	<i>44,477.60</i>	<i>24,513.05</i>
<i>Interest,</i>	<i>120,914.04</i>	<i>223,187.48</i>	<i>88,857.51</i>	<i>56,695.80</i>
On sinking funds,	73,146.50	154,076.71	57,595.86	25,291.05
On trust and investment funds,	7,278.65	3,188.00	5,301.89	379.37
All other,	40,488.89	65,922.77	25,959.76	31,025.38
NON-REVENUE.	\$3,874,777.03	\$3,858,253.40	\$4,128,055.58	\$3,638,962.14
Offsets to outlays,	13,276.50	41,542.25	13,693.22	3,446.35
<i>Departmental,</i>	<i>5,720.35</i>	<i>39,426.99</i>	<i>11,668.60</i>	<i>3,446.35</i>
<i>Public service enterprises,</i>	<i>7,556.15</i>	<i>2,115.26</i>	<i>2,024.62</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,238,827.29	2,582,981.74	2,340,713.96	3,090,662.00
<i>Loans, general purposes,</i>	<i>753,000.00</i>	<i>576,250.00</i>	<i>542,000.00</i>	<i>425,000.00</i>
<i>Loans, public service enterprises,</i>	<i>80,000.00</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,400,000.00</i>	<i>2,000,000.00</i>	<i>1,756,000.00</i>	<i>2,665,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>5,827.29</i>	<i>6,731.74</i>	<i>1,413.96</i>	<i>662.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	83,349.52	358,028.57	497,568.32	42,099.40
<i>From sinking funds,</i>	<i>—</i>	<i>158,000.00</i>	<i>312,500.00</i>	<i>—</i>
All other,	83,349.52	200,028.57	185,068.32	42,099.40
Refunds,	8,896.58	12,484.69	10,070.32	6,164.71
Agency, trust, and investment,	530,427.14	863,216.15	1,266,009.76	496,589.68
<i>Taxes and licenses for State,</i>	<i>281,792.98</i>	<i>340,687.34</i>	<i>252,476.08</i>	<i>240,773.72</i>
<i>Taxes for county,</i>	<i>120,487.16</i>	<i>163,646.36</i>	<i>169,354.88</i>	<i>156,852.17</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>128,147.00</i>	<i>359,882.45</i>	<i>844,178.80</i>	<i>98,963.79</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$3,524,401.46	\$5,041,538.07	\$3,029,586.09	\$2,756,044.84
Premiums,	5,827.29	6,731.74	1,413.96	662.00
Municipal indebtedness,	3,233,000.00	2,576,250.00	2,339,300.00	3,090,000.00
Transfers and refunds,	92,246.10	370,513.26	507,638.64	48,264.11
Agency, trust, and investment,	530,427.14	863,216.15	1,266,009.76	496,589.68
Total receipts,	\$7,385,901.99	\$8,858,249.22	\$7,143,948.45	\$6,391,560.63
Balance on hand, including funds,	248,747.31	154,261.14	107,603.38	375,247.86
GRAND TOTAL,	\$7,634,649.30	\$9,012,510.36	\$7,251,551.83	\$6,766,808.49

Graded According to Population of 1920 — Continued.

GROUP 2.

PAYMENTS.	Lowell POPULATION 112,759	Cambridge POPULATION 109,694	Lynn POPULATION 99,148	Lawrence POPULATION 94,270
Maintenance,	\$2,645,112.94	\$3,776,260.73	\$2,215,025.90	\$2,194,359.64
<i>Departmental,</i>	<i>2,389,346.94</i>	<i>3,447,043.97</i>	<i>1,966,519.42</i>	<i>2,041,792.55</i>
General government,	160,649.71	192,226.38	114,977.04	92,604.26
Protection of persons and property,	553,515.49	598,165.38	393,949.86	496,631.04
Health and sanitation,	289,440.02	431,141.39	248,017.35	311,603.39
Highways,	301,054.37	318,068.91	205,226.97	241,965.68
Charities,	215,531.02	235,193.54	129,270.91	183,631.03
Soldiers' benefits,	36,385.52	65,428.38	60,527.47	12,438.06
Schools,	736,518.17	934,073.50	608,534.80	612,039.27
Libraries,	26,255.55	43,743.85	39,492.21	30,945.40
Recreation,	32,117.88	146,066.03	102,945.45	29,921.09
Pensions,	16,563.16	70,693.32	34,221.95	1,752.04
Unclassified,	21,316.05	412,243.29	29,355.41	28,261.29
<i>Public service enterprises,</i>	<i>232,620.45</i>	<i>289,356.19</i>	<i>190,002.26</i>	<i>130,372.07</i>
Electric light,	—	—	—	—
Water,	231,620.45	287,678.13	190,002.26	130,372.07
All other,	1,000.00	1,678.06	—	—
<i>Cemeteries,</i>	<i>23,139.30</i>	<i>39,860.57</i>	<i>55,919.22</i>	<i>22,195.02</i>
<i>Administration of trust funds,</i>	<i>6.25</i>	<i>—</i>	<i>2,585.00</i>	<i>—</i>
Interest,	271,289.14	538,650.60	284,560.66	239,239.70
<i>Loans, general purposes,</i>	<i>215,449.09</i>	<i>484,379.85</i>	<i>206,001.16</i>	<i>205,959.70</i>
<i>Loans, public service enterprises,</i>	<i>55,840.05</i>	<i>45,993.75</i>	<i>78,507.50</i>	<i>33,280.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>280.00</i>	<i>52.00</i>	<i>—</i>
Outlays,	609,258.74	512,099.79	460,866.69	355,590.36
<i>Departmental,</i>	<i>581,458.45</i>	<i>509,143.65</i>	<i>392,786.53</i>	<i>351,771.89</i>
General government,	165.17	2,400.00	—	—
Protection of persons and property,	—	19,082.70	13,608.80	—
Health and sanitation,	172,808.96	65,351.29	107,027.59	40,917.47
Highways,	156,377.40	374,538.69	196,743.29	274,999.61
Charities,	2,687.09	59.90	—	—
Schools,	128,288.54	39,480.69	55,974.48	35,850.41
Libraries,	357.40	825.00	1,003.92	—
Recreation,	1,254.00	7,405.38	18,428.25	4.40
Unclassified,	119,519.89	—	—	—
<i>Public service enterprises,</i>	<i>27,800.29</i>	<i>461.26</i>	<i>68,080.36</i>	<i>.63</i>
Electric light,	—	—	—	—
Water,	27,800.29	461.26	68,080.36	.63
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,494.88</i>	<i>—</i>	<i>3,817.84</i>
Municipal indebtedness,	2,979,040.00	2,478,713.18	2,496,020.99	2,868,170.00
<i>From sinking funds,</i>	<i>—</i>	<i>158,000.00</i>	<i>312,500.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>379,040.00</i>	<i>370,713.18</i>	<i>285,520.99</i>	<i>353,170.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,600,000.00</i>	<i>1,950,000.00</i>	<i>1,898,000.00</i>	<i>2,515,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	83,349.52	358,028.57	497,568.32	42,099.40
<i>To sinking funds from revenue,</i>	<i>30,500.00</i>	<i>191,189.16</i>	<i>52,985.00</i>	<i>41,129.00</i>
<i>All other,</i>	<i>52,849.52</i>	<i>166,839.41</i>	<i>444,583.32</i>	<i>970.40</i>
Refunds,	8,896.58	12,484.69	10,070.32	6,164.71
Agency, trust, and investment,	640,266.33	1,039,709.65	1,070,687.67	455,440.87
<i>Taxes and licenses for State,</i>	<i>281,792.98</i>	<i>340,687.34</i>	<i>252,476.08</i>	<i>240,773.47</i>
<i>Taxes for county,</i>	<i>120,487.16</i>	<i>162,646.36</i>	<i>169,354.88</i>	<i>56,852.17</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>237,986.19</i>	<i>536,375.95</i>	<i>648,856.71</i>	<i>57,815.23</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$2,916,402.08	\$4,314,911.33	\$2,499,586.56	\$2,433,599.34
Permanent debt (except from sinking funds),	379,040.00	370,713.18	285,520.99	353,170.00
Sinking fund requirements from revenue,	30,500.00	191,189.16	52,985.00	41,129.00
Outlays,	609,258.74	512,099.79	460,866.69	355,590.36
Permanent debt from sinking funds,	—	158,000.00	312,500.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,600,000.00	1,950,000.00	1,898,000.00	2,515,000.00
Transfers (except to sinking funds) and refunds,	61,746.10	179,324.10	454,653.64	7,125.11
Agency, trust, and investment,	640,266.33	1,039,709.65	1,070,687.67	455,440.87
Total payments,	\$7,237,213.25	\$8,715,947.21	\$7,034,800.55	\$6,161,064.68
Balance on hand, including funds,	397,436.05	296,563.15	216,751.28	605,743.81
GRAND TOTAL,	\$7,634,649.30	\$9,012,510.36	\$7,251,551.83	\$6,766,808.49

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 3.

RECEIPTS.	Somerville POPULATION 93,091	Brockton POPULATION 66,254	Holyoke POPULATION 60,203	Haverhill POPULATION 53,884
REVENUE.	\$2,709,542.95	\$2,277,348.74	\$2,907,904.94	\$1,762,397.69
General,	2,213,576.71	1,798,415.03	1,711,830.67	1,393,516.44
<i>Taxes,</i>	<i>2,188,966.24</i>	<i>1,784,467.20</i>	<i>1,657,047.99</i>	<i>1,355,601.37</i>
Property, poll, and income,	2,127,519.33	1,462,235.77	1,465,105.72	1,232,040.56
Corporation, bank, etc.,	61,446.91	322,231.43	191,942.27	123,560.81
<i>Licenses and permits,</i>	<i>9,386.50</i>	<i>3,868.50</i>	<i>30,056.91</i>	<i>27,314.75</i>
<i>Fines and forfeits,</i>	<i>2,680.72</i>	<i>5,930.06</i>	<i>6,446.08</i>	<i>6,063.93</i>
<i>Grants and gifts,</i>	<i>12,543.25</i>	<i>4,149.27</i>	<i>18,279.69</i>	<i>4,523.24</i>
For expenses,	12,543.25	4,149.27	18,279.69	4,523.24
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	<i>13.15</i>
Commercial,	495,966.24	478,933.71	1,196,074.27	368,881.25
<i>Special assessments,</i>	<i>53,531.47</i>	<i>27,650.91</i>	<i>5,653.47</i>	<i>16,993.06</i>
To meet expenses,	39,903.08	20,025.02	5,653.47	16,993.06
To meet outlays,	13,628.39	7,625.89	—	—
<i>Privileges,</i>	—	<i>18,688.51</i>	<i>6,640.84</i>	<i>19,512.35</i>
<i>Departmental,</i>	<i>164,389.98</i>	<i>163,605.63</i>	<i>70,537.71</i>	<i>99,442.16</i>
General government,	8,226.11	3,050.35	2,649.83	4,375.23
Protection of persons and property,	2,237.88	3,565.86	2,144.38	1,266.86
Health and sanitation,	24,435.12	110,505.02	22,078.27	10,828.14
Highways,	4,288.56	970.99	2,250.14	92.57
Charities,	30,235.14	25,087.39	18,899.12	57,321.82
Soldiers' benefits,	79,661.07	17,094.08	13,024.99	20,675.49
Schools,	5,709.81	1,955.61	4,512.78	3,814.16
Libraries,	1,969.76	1,136.33	—	961.81
Recreation,	848.55	—	—	106.08
Unclassified,	6,777.98	240.00	4,978.20	—
<i>Public service enterprises,</i>	<i>253,987.37</i>	<i>198,951.68</i>	<i>1,051,733.23</i>	<i>168,477.31</i>
Electric light,	—	—	<i>1,884,055.57</i>	—
Water,	253,987.37	198,951.68	167,677.66	168,451.14
All other,	—	—	—	26.17
<i>Cemeteries,</i>	—	<i>11,279.55</i>	—	<i>58.00</i>
<i>Interest,</i>	<i>24,057.42</i>	<i>58,757.43</i>	<i>61,509.02</i>	<i>64,398.37</i>
On sinking funds,	—	24,629.97	6,846.19	30,810.99
On trust and investment funds,	1,148.34	3,712.46	31,710.00	9,127.60
All other,	22,909.08	30,415.00	22,952.83	24,459.78
NON-REVENUE.	\$1,914,316.43	\$2,641,487.65	\$2,140,240.66	\$1,688,908.09
Offsets to outlays,	—	20,946.59	19,221.41	10,849.10
<i>Departmental,</i>	—	<i>10,364.46</i>	<i>19,221.41</i>	<i>281.38</i>
<i>Public service enterprises,</i>	—	<i>10,582.13</i>	—	<i>10,567.72</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,567,132.00	2,309,175.05	1,816,473.21	1,042,985.85
<i>Loans, general purposes,</i>	<i>40,000.00</i>	<i>436,200.00</i>	<i>314,000.00</i>	<i>112,000.00</i>
<i>Loans, public service enterprises,</i>	—	<i>20,000.00</i>	<i>100,000.00</i>	<i>45,000.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>1,527,000.00</i>	<i>1,850,000.00</i>	<i>1,400,000.00</i>	<i>885,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>132.00</i>	<i>2,975.05</i>	<i>2,473.21</i>	<i>985.85</i>
Transfers,	34,636.60	17,120.58	7,500.00	166,496.00
<i>From sinking funds,</i>	—	<i>10,000.00</i>	—	<i>105,000.00</i>
<i>All other,</i>	<i>34,636.60</i>	<i>7,120.58</i>	<i>7,500.00</i>	<i>61,496.00</i>
Refunds,	2,774.26	10,143.70	9,230.64	5,071.25
Agency, trust, and investment,	309,773.57	284,101.73	287,815.40	463,505.89
<i>Taxes and licenses for State,</i>	<i>207,802.53</i>	<i>166,897.26</i>	<i>196,838.25</i>	<i>137,980.67</i>
<i>Taxes for county,</i>	<i>99,068.47</i>	<i>87,519.35</i>	<i>70,100.12</i>	<i>86,869.47</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,902.57</i>	<i>29,685.12</i>	<i>20,877.03</i>	<i>238,655.75</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$2,709,542.95	\$2,298,295.33	\$2,927,126.35	\$1,773,246.79
Premiums,	132.00	2,975.05	2,473.21	985.85
Municipal indebtedness,	1,567,000.00	2,306,200.00	1,814,000.00	1,042,000.00
Transfers and refunds,	37,410.86	27,264.28	16,730.64	171,567.25
Agency, trust, and investment,	309,773.57	284,101.73	287,815.40	463,505.89
Total receipts,	\$4,623,859.38	\$4,918,836.39	\$5,048,145.60	\$3,451,305.78
Balance on hand, including funds,	244,097.16	173,064.32	181,249.36	188,991.77
GRAND TOTAL,	\$4,867,956.54	\$5,091,900.71	\$5,229,394.96	\$3,640,297.55

¹ Includes \$351,457.02 from gas.

Graded According to Population of 1920 — Continued.

GROUP 3.

PAYMENTS.	Somerville POPULATION 93,091	Brockton POPULATION 66,254	Holyoke POPULATION 60,203	Haverhill POPULATION 53,884
Maintenance,	\$2,051,025.86	\$1,645,031.28	\$2,290,140.08	\$1,255,683.76
<i>Departmental,</i>	<i>1,962,944.29</i>	<i>1,530,647.60</i>	<i>1,545,124.12</i>	<i>1,165,485.35</i>
General government,	96,542.46	98,384.29	102,060.99	70,082.44
Protection of persons and property,	332,770.80	301,606.87	359,249.00	212,041.61
Health and sanitation,	280,965.60	209,096.28	221,627.44	146,477.40
Highways,	164,098.39	157,731.27	113,900.68	139,039.91
Charities,	86,310.55	131,344.08	137,766.36	140,124.47
Soldiers' benefits,	49,637.71	24,533.03	10,664.99	24,577.55
Schools,	629,033.50	552,131.17	514,207.76	373,926.74
Libraries,	47,286.49	28,958.98	20,000.00	26,925.74
Recreation,	66,782.55	14,403.87	32,271.36	17,615.08
Pensions,	20,566.58	8,438.82	9,155.50	5,257.65
Unclassified,	188,949.66	4,018.94	24,220.04	9,416.76
<i>Public service enterprises,</i>	<i>88,081.57</i>	<i>102,949.96</i>	<i>745,015.96</i>	<i>89,465.45</i>
Electric light,	—	—	¹ 630,017.45	—
Water,	88,081.57	102,949.96	114,998.51	89,384.77
All other,	—	—	—	80.68
<i>Cemeteries,</i>	<i>—</i>	<i>11,433.72</i>	<i>—</i>	<i>565.46</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>167.50</i>
Interest,	229,344.02	197,697.55	165,467.32	106,204.35
<i>Loans, general purposes,</i>	<i>150,768.44</i>	<i>131,480.93</i>	<i>112,931.25</i>	<i>81,811.85</i>
<i>Loans, public service enterprises,</i>	<i>78,575.58</i>	<i>66,136.62</i>	<i>52,536.07</i>	<i>24,392.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>30.00</i>	<i>—</i>	<i>—</i>
Outlays,	142,017.97	396,462.35	421,350.96	158,020.43
<i>Departmental,</i>	<i>135,140.61</i>	<i>360,242.57</i>	<i>303,851.59</i>	<i>120,346.69</i>
General government,	1,964.71	—	—	—
Protection of persons and property,	1,195.00	11,019.39	18,000.00	13,246.68
Health and sanitation,	6,086.27	127,416.12	17,943.79	40,016.72
Highways,	121,609.90	195,825.87	244,564.62	17,265.02
Charities,	—	—	—	38,981.95
Schools,	4,284.73	20,981.00	2,543.20	10,818.82
Libraries,	—	—	—	—
Recreation,	—	5,000.19	20,799.98	—
Unclassified,	—	—	—	17.50
<i>Public service enterprises,</i>	<i>6,877.36</i>	<i>36,219.78</i>	<i>117,499.37</i>	<i>37,673.74</i>
Electric light,	—	—	² 90,412.29	—
Water,	6,877.36	36,219.78	27,087.08	37,673.74
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,897,703.03	2,162,350.00	1,605,500.00	1,379,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>105,000.00</i>
<i>From revenue and other sources,</i>	<i>288,703.03</i>	<i>302,350.00</i>	<i>280,500.00</i>	<i>174,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,609,000.00</i>	<i>1,850,000.00</i>	<i>1,325,000.00</i>	<i>1,100,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	34,636.60	17,120.58	7,500.00	169,496.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,265.10</i>	<i>7,500.00</i>	<i>61,945.00</i>
<i>All other,</i>	<i>34,636.60</i>	<i>13,855.48</i>	<i>—</i>	<i>107,551.00</i>
Refunds,	2,774.26	10,143.70	9,230.64	5,071.25
Agency, trust, and investment,	309,609.03	294,351.25	308,790.40	451,848.62
<i>Taxes and licenses for State,</i>	<i>207,802.53</i>	<i>166,897.26</i>	<i>196,838.25</i>	<i>137,980.67</i>
<i>Taxes for county,</i>	<i>99,068.47</i>	<i>87,519.35</i>	<i>70,100.12</i>	<i>86,869.47</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,738.03</i>	<i>39,934.64</i>	<i>41,852.03</i>	<i>226,998.48</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$2,280,369.88	\$1,842,728.83	\$2,455,607.40	\$1,361,888.11
Permanent debt (except from sinking funds),	288,703.03	302,350.00	280,500.00	174,500.00
Sinking fund requirements from revenue,	—	3,265.10	7,500.00	61,945.00
Outlays,	142,017.97	396,462.35	421,350.96	158,020.43
Permanent debt from sinking funds,	—	10,000.00	—	105,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,609,000.00	1,850,000.00	1,325,000.00	1,100,000.00
Transfers (except to sinking funds) and refunds,	37,410.86	23,999.18	9,230.64	112,622.25
Agency, trust, and investment,	309,609.03	294,351.25	308,790.40	451,848.62
Total payments,	\$4,667,110.77	\$4,723,156.71	\$4,807,979.40	\$3,525,824.41
<i>Balance on hand, including funds,</i>	<i>200,845.77</i>	<i>368,744.00</i>	<i>421,415.56</i>	<i>114,473.14</i>
GRAND TOTAL,	\$4,867,956.54	\$5,091,900.71	\$5,229,394.96	\$3,640,297.55

¹ Includes \$301,320.09 for gas.² Includes \$40,827.20 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 4.

RECEIPTS.	Malden POPULATION 49,103	Quincy POPULATION 47,876	Newton POPULATION 46,054	Chelsea POPULATION 43,184
REVENUE.	\$1,652,861.04	\$2,056,992.72	\$2,438,403.08	\$1,333,148.65
General,	1,295,656.25	1,491,165.52	1,923,992.44	1,050,811.24
<i>Taxes,</i>	<i>1,287,618.59</i>	<i>1,461,945.37</i>	<i>1,886,597.73</i>	<i>1,026,686.07</i>
Property, poll, and income,	1,220,771.04	1,394,270.75	1,718,540.55	919,317.89
Corporation, bank, etc.,	66,847.55	67,674.62	168,057.18	107,368.18
<i>Licenses and permits,</i>	<i>4,430.00</i>	<i>9,052.25</i>	<i>1,546.50</i>	<i>19,748.98</i>
<i>Fines and forfeits,</i>	<i>1,836.37</i>	<i>5,742.56</i>	<i>2,194.55</i>	<i>2,510.71</i>
<i>Grants and gifts,</i>	<i>1,731.29</i>	<i>14,250.34</i>	<i>33,653.66</i>	<i>1,865.48</i>
For expenses,	1,721.29	14,250.34	33,653.66	1,865.48
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>175.00</i>	<i>1.00</i>	<i>—</i>
Commercial,	357,204.79	565,827.20	514,410.64	282,337.41
<i>Special assessments,</i>	<i>40,155.62</i>	<i>35,434.37</i>	<i>81,907.49</i>	<i>15,270.54</i>
To meet expenses,	37,208.72	35,434.37	65,186.42	13,387.75
To meet outlays,	2,946.90	—	16,721.07	1,882.79
<i>Privileges,</i>	<i>5,610.28</i>	<i>16,439.12</i>	<i>7,657.82</i>	<i>6,958.76</i>
<i>Departmental,</i>	<i>198,557.12</i>	<i>165,162.65</i>	<i>135,092.13</i>	<i>65,048.76</i>
General government,	3,080.64	4,166.45	1,688.36	4,698.59
Protection of persons and property,	651.53	1,007.69	13,343.27	1,053.83
Health and sanitation,	16,964.13	20,224.97	10,370.48	793.61
Highways,	1,779.91	8,057.73	7,138.47	559.28
Charities,	26,959.83	69,558.80	14,803.26	36,213.02
Soldiers' benefits,	46,507.98	10,046.50	9,793.58	19,633.81
Schools,	1,489.91	8,986.27	58,014.37	1,158.15
Libraries,	1,087.69	1,250.91	3,072.94	570.80
Recreation,	8.50	—	39.71	—
Unclassified,	127.00	41,863.33	16,827.69	367.67
<i>Public service enterprises,</i>	<i>121,674.53</i>	<i>276,079.49</i>	<i>181,424.09</i>	<i>134,165.69</i>
Electric light,	—	—	—	—
Water,	121,674.53	272,866.39	181,424.09	134,146.09
All other,	—	3,213.10	—	19.60
<i>Cemeteries,</i>	<i>18,725.60</i>	<i>17,728.19</i>	<i>15.00</i>	<i>—</i>
<i>Interest,</i>	<i>72,481.64</i>	<i>54,983.38</i>	<i>108,314.11</i>	<i>60,893.66</i>
On sinking funds,	32,521.84	—	82,657.01	36,022.00
On trust and investment funds,	15,878.44	16,120.79	5,389.93	1,096.02
All other,	24,081.36	38,862.59	20,267.17	23,775.64
NON-REVENUE.	\$1,615,983.01	\$2,202,380.38	\$2,463,740.93	\$1,002,523.80
Offsets to outlays,	3,674.86	28,243.34	22,856.77	370.32
<i>Departmental,</i>	<i>3,674.86</i>	<i>20,975.20</i>	<i>22,856.77</i>	<i>370.32</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>7,163.14</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>105.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,310,767.46	1,885,353.13	1,885,848.69	825,841.00
<i>Loans, general purposes,</i>	<i>285,000.00</i>	<i>532,151.81</i>	<i>529,000.00</i>	<i>136,500.00</i>
<i>Loans, public service enterprises,</i>	<i>24,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,000,000.00</i>	<i>1,350,000.00</i>	<i>1,200,000.00</i>	<i>689,341.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>152,803.69</i>	<i>—</i>
<i>Premiums,</i>	<i>1,767.46</i>	<i>3,201.32</i>	<i>4,045.00</i>	<i>—</i>
Transfers,	66,745.29	—	152,379.68	52,644.73
<i>From sinking funds,</i>	<i>36,000.00</i>	<i>—</i>	<i>97,950.00</i>	<i>—</i>
<i>All other,</i>	<i>30,745.29</i>	<i>—</i>	<i>54,429.68</i>	<i>52,644.73</i>
Refunds,	7,573.45	10,826.13	6,318.48	1,122.46
Agency, trust, and investment,	227,221.95	277,957.78	396,337.31	122,545.29
<i>Taxes and licenses for State,</i>	<i>107,542.24</i>	<i>121,539.30</i>	<i>178,590.92</i>	<i>102,568.49</i>
<i>Taxes for county,</i>	<i>49,732.04</i>	<i>56,657.39</i>	<i>86,013.81</i>	<i>—</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>69,830.95</i>	<i>99,761.09</i>	<i>131,732.58</i>	<i>19,976.80</i>
<i>All other,</i>	<i>116.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,656,535.90	\$2,085,236.06	\$2,461,259.85	\$1,333,518.97
Premiums,	1,767.46	3,201.32	4,045.00	—
Municipal indebtedness,	1,309,000.00	1,882,151.81	1,881,803.69	825,841.00
Transfers and refunds,	74,318.74	10,826.13	158,698.16	53,767.19
Agency, trust, and investment,	227,221.95	277,957.78	396,337.31	122,545.29
Total receipts,	\$3,268,844.05	\$4,259,373.10	\$4,902,144.01	\$2,335,672.45
Balance on hand, including funds,	104,278.62	316,109.64	220,921.26	194,901.46
GRAND TOTAL,	\$3,373,122.67	\$4,575,482.74	\$5,123,065.27	\$2,530,573.91

1 Includes \$25 from administration of trust funds.

Graded According to Population of 1920 — Continued.

GROUP 4.

PAYMENTS.	Malden POPULATION 49,103	Quincy POPULATION 47,876	Newton POPULATION 46,054	Chelsea POPULATION 43,184
Maintenance,	\$1,267,470.28	\$1,395,456.21	\$1,916,899.22	\$937,277.15
<i>Departmental,</i>	<i>1,178,084.25</i>	<i>1,289,700.00</i>	<i>1,832,092.12</i>	<i>902,914.84</i>
General government,	54,212.10	80,972.01	106,943.32	64,030.62
Protection of persons and property,	214,110.98	225,593.61	324,579.85	191,129.41
Health and sanitation,	158,626.80	155,151.52	166,185.16	73,821.12
Highways,	151,093.67	180,162.85	285,818.89	69,736.80
Charities,	69,823.92	139,778.65	59,047.33	91,848.05
Soldiers' benefits,	25,707.40	10,481.00	7,167.96	12,662.26
Schools,	326,262.28	392,700.72	641,922.05	303,705.02
Libraries,	26,584.76	27,664.68	41,867.71	10,333.34
Recreation,	54,186.54	28,674.61	79,532.55	28,879.42
Pensions,	4,811.08	3,788.96	21,482.46	8,987.46
Unclassified,	92,864.72	44,731.39	97,544.84	47,781.34
<i>Public service enterprises,</i>	<i>68,891.99</i>	<i>88,628.30</i>	<i>84,186.41</i>	<i>34,362.31</i>
Electric light,	—	—	—	—
Water,	68,891.99	85,268.98	84,186.41	34,362.31
All other,	—	3,359.32	—	—
<i>Cemeteries,</i>	<i>20,333.83</i>	<i>15,679.22</i>	<i>494.19</i>	—
<i>Administration of trust funds,</i>	<i>160.21</i>	<i>1,448.69</i>	<i>126.50</i>	—
Interest,	152,557.36	208,182.01	258,190.25	188,706.12
<i>Loans, general purposes,</i>	<i>110,926.53</i>	<i>140,679.80</i>	<i>216,229.33</i>	<i>139,944.44</i>
<i>Loans, public service enterprises,</i>	<i>41,630.83</i>	<i>67,462.21</i>	<i>41,960.92</i>	<i>48,761.68</i>
<i>Loans, cemeteries,</i>	—	40.00	—	—
Outlays,	318,117.59	570,509.69	316,838.60	112,116.68
<i>Departmental,</i>	<i>302,834.34</i>	<i>513,460.36</i>	<i>282,334.00</i>	<i>110,024.32</i>
General government,	1,200.00	1,080.00	—	—
Protection of persons and property,	39,422.71	25,013.81	48,922.39	17,779.04
Health and sanitation,	47,166.65	215,673.17	144,310.98	564.06
Highways,	213,039.84	190,015.72	49,006.30	91,681.22
Charities,	—	45,348.02	—	—
Schools,	—	28,838.33	23,018.82	—
Libraries,	549.66	7,491.31	—	—
Recreation,	1,455.48	—	17,075.51	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>12,383.25</i>	<i>52,652.78</i>	<i>34,504.60</i>	<i>2,092.36</i>
Electric light,	—	—	—	—
Water,	12,383.25	52,652.78	34,504.60	2,092.36
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,900.00</i>	<i>4,396.55</i>	—	—
Municipal indebtedness,	1,216,200.34	1,806,252.78	1,454,916.01	873,510.75
<i>From sinking funds,</i>	<i>36,000.00</i>	—	<i>97,950.00</i>	—
<i>From revenue and other sources,</i>	<i>130,260.34</i>	<i>356,252.78</i>	<i>169,760.48</i>	<i>99,890.75</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>1,050,000.00</i>	<i>1,450,000.00</i>	<i>1,090,000.00</i>	<i>773,620.00</i>
<i>Warrants or orders, previous years,</i>	—	—	<i>97,205.53</i>	—
Transfers,	66,745.29	—	152,379.68	52,644.73
<i>To sinking funds from revenue,</i>	<i>18,200.00</i>	—	<i>55,300.00</i>	<i>42,872.00</i>
<i>All other,</i>	<i>48,545.29</i>	—	<i>99,079.68</i>	<i>9,772.73</i>
Refunds,	7,573.45	10,826.13	6,318.48	1,122.46
Agency, trust, and investment,	248,952.82	286,909.68	434,923.01	201,376.88
<i>Taxes and licenses for State,</i>	<i>107,542.24</i>	<i>121,539.30</i>	<i>178,590.92</i>	<i>102,568.49</i>
<i>Taxes for county,</i>	<i>49,732.04</i>	<i>56,657.39</i>	<i>86,013.81</i>	—
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>91,561.82</i>	<i>108,712.99</i>	<i>170,318.28</i>	<i>98,808.59</i>
<i>All other,</i>	<i>116.72</i>	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$1,420,027.64	\$1,603,638.22	\$2,175,089.47	\$1,125,983.27
Permanent debt (except from sinking funds),	130,200.34	356,252.78	169,760.48	99,890.75
Sinking fund requirements from revenue,	18,200.00	—	53,300.00	42,872.00
Outlays,	318,117.59	570,509.69	316,838.60	112,116.68
Permanent debt from sinking funds,	36,000.00	—	97,950.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,050,000.00	1,450,000.00	1,187,205.53	773,620.00
Transfers (except to sinking funds) and refunds,	56,118.74	10,826.13	105,398.16	10,895.19
Agency, trust, and investment,	248,952.82	286,909.68	434,923.01	201,376.88
Total payments,	\$3,277,617.13	\$4,278,136.50	\$4,540,465.25	\$2,366,754.77
Balance on hand, including funds,	95,505.54	297,346.24	582,600.02	163,819.14
GRAND TOTAL,	\$3,373,122.67	\$4,575,482.74	\$5,123,065.27	\$2,530,573.91

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 5.

RECEIPTS.	Salem POPULATION 42,529	Pittsfield POPULATION 41,763	Fitchburg POPULATION 41,029	Everett POPULATION 40,120
REVENUE.	\$1,567,886.17	\$1,212,542.58	\$1,460,683.26	\$1,501,953.12
General,	1,266,457.95	999,415.02	1,140,295.02	1,227,626.33
<i>Taxes,</i>	<i>1,258,818.49</i>	<i>984,061.74</i>	<i>1,121,909.96</i>	<i>1,217,223.88</i>
Property, poll, and income,	1,177,021.01	926,846.56	1,010,174.35	1,144,237.36
Corporation, bank, etc.,	81,797.48	57,215.18	111,735.61	72,986.52
<i>Licenses and permits,</i>	<i>2,524.00</i>	<i>11,476.58</i>	<i>13,443.78</i>	<i>2,738.25</i>
<i>Fines and forfeits,</i>	<i>2,692.34</i>	<i>2,042.36</i>	<i>3,018.12</i>	<i>2,699.62</i>
<i>Grants and gifts,</i>	<i>2,523.12</i>	<i>1,820.79</i>	<i>1,923.16</i>	<i>4,964.58</i>
For expenses,	2,523.12	1,820.79	1,923.16	2,464.58
For outlays,	—	—	—	2,500.00
<i>All other,</i>	—	<i>13.55</i>	—	—
Commercial,	301,428.22	213,127.56	320,388.24	274,326.79
<i>Special assessments,</i>	<i>11,791.23</i>	<i>31,097.24</i>	<i>7,863.49</i>	<i>5,781.39</i>
To meet expenses,	11,791.23	27,270.37	3,686.44	3,904.36
To meet outlays,	—	3,826.87	4,177.05	1,877.03
<i>Privileges,</i>	<i>11,536.58</i>	<i>900.00</i>	<i>7,064.70</i>	<i>2,527.57</i>
<i>Departmental,</i>	<i>99,818.26</i>	<i>37,447.55</i>	<i>137,798.73</i>	<i>78,094.55</i>
General government,	2,043.16	2,054.85	3,540.61	6,322.67
Protection of persons and property,	5,247.40	1,153.38	3,683.54	540.73
Health and sanitation,	27,556.00	4,154.52	11,488.41	1,808.41
Highways,	705.16	3,993.45	463.41	781.74
Charities,	29,821.60	8,418.94	90,812.82	29,316.28
Soldiers' benefits,	23,577.34	4,840.00	14,753.91	37,242.96
Schools,	215.33	5,204.19	3,452.46	821.32
Libraries,	823.19	—	281.67	461.50
Recreation,	1,351.65	1,363.20	2,883.31	200.00
Unclassified,	8,477.43	6,260.02	6,438.59	598.94
<i>Public service enterprises,</i>	<i>134,520.14</i>	<i>128,433.16</i>	<i>111,875.11</i>	<i>117,553.42</i>
Electric light,	—	—	—	—
Water,	131,189.53	128,085.06	111,875.11	117,553.42
All other,	3,330.61	348.10	—	—
<i>Cemeteries,</i>	<i>7,288.41</i>	—	<i>11,439.67</i>	<i>15,498.86</i>
<i>Interest,</i>	<i>36,473.60</i>	<i>15,249.61</i>	<i>44,346.54</i>	<i>54,871.00</i>
On sinking funds,	—	—	14,281.45	20,195.53
On trust and investment funds,	10,564.74	—	18,061.49	—
All other,	25,908.86	15,249.61	12,003.60	34,675.47
NON-REVENUE.	\$1,461,477.45	\$1,602,541.64	\$2,071,307.82	\$1,374,400.42
Offsets to outlays,	1,510.70	1,798.44	3,820.94	627.50
<i>Departmental,</i>	<i>1,510.70</i>	<i>1,798.44</i>	<i>2,820.94</i>	<i>627.50</i>
<i>Public service enterprises,</i>	—	—	<i>1,000.00</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,230,276.71	1,399,047.40	1,452,950.00	1,187,359.50
<i>Loans, general purposes,</i>	<i>177,500.00</i>	<i>477,500.00</i>	<i>46,600.00</i>	<i>287,990.00</i>
<i>Loans, public service enterprises,</i>	<i>50,000.00</i>	<i>41,000.00</i>	<i>18,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>1,000,000.00</i>	<i>875,000.00</i>	<i>1,388,000.00</i>	<i>899,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>350.00</i>	—
<i>Premiums,</i>	<i>2,776.71</i>	<i>5,547.40</i>	—	<i>369.50</i>
Transfers,	1,249.10	565.09	127,799.84	35,043.71
<i>From sinking funds,</i>	—	—	—	<i>1,300.00</i>
<i>All other,</i>	<i>1,249.10</i>	<i>565.09</i>	<i>127,799.84</i>	<i>33,743.71</i>
Refunds,	2,484.07	1,231.14	2,875.11	3,335.67
Agency, trust, and investment,	225,956.87	199,899.57	483,861.93	148,034.04
<i>Taxes and licenses for State,</i>	<i>108,480.09</i>	<i>116,267.85</i>	<i>116,271.21</i>	<i>96,894.60</i>
<i>Taxes for county,</i>	<i>73,230.16</i>	<i>72,738.32</i>	<i>47,671.00</i>	<i>46,962.86</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>43,946.62</i>	<i>10,893.40</i>	<i>319,919.72</i>	<i>4,176.58</i>
<i>All other,</i>	<i>300.00</i>	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,569,396.87	\$1,214,341.02	\$1,464,504.20	\$1,502,580.62
Premiums,	2,776.71	5,547.40	—	369.50
Municipal indebtedness,	1,227,500.00	1,393,500.00	1,452,950.00	1,186,990.00
Transfers and refunds,	3,733.17	1,796.23	130,674.95	38,379.38
Agency, trust, and investment,	225,956.87	199,899.57	483,861.93	148,034.04
Total receipts,	\$3,029,363.62	\$2,815,084.22	\$3,531,991.08	\$2,876,353.54
<i>Balance on hand, including funds,</i>	<i>248,529.74</i>	<i>23,265.87</i>	<i>149,739.18</i>	<i>104,762.45</i>
GRAND TOTAL,	\$3,277,893.36	\$2,838,350.09	\$3,681,730.26	\$2,981,115.99

Graded According to Population of 1920 — Continued.

GROUP 5.

PAYMENTS.	Salem POPULATION 42,529	Pittsfield POPULATION 41,763	Fitchburg POPULATION 41,029	Everett POPULATION 40,120
Maintenance,	\$1,113,237.30	\$845,385.44	\$1,133,519.15	\$958,103.75
<i>Departmental,</i>	<i>1,014,863.17</i>	<i>823,435.35</i>	<i>1,058,230.90</i>	<i>907,154.02</i>
General government,	64,083.36	60,688.96	67,791.59	61,886.84
Protection of persons and property,	203,283.58	152,333.28	191,589.38	160,097.54
Health and sanitation,	111,150.36	68,882.46	114,991.62	68,118.68
Highways,	148,232.37	113,434.98	137,951.26	74,554.27
Charities,	98,859.34	33,991.05	172,693.61	57,925.50
Soldiers' benefits,	21,905.30	9,085.37	16,767.90	20,740.07
Schools,	287,369.31	326,746.23	285,166.29	325,941.21
Libraries,	21,551.55	13,000.00	11,482.69	12,561.64
Recreation,	30,884.54	12,282.95	34,757.23	36,109.91
Pensions,	11,028.92	4,372.44	4,844.06	6,706.04
Unclassified,	16,514.54	28,617.63	20,195.27	82,512.32
<i>Public service enterprises,</i>	<i>83,311.69</i>	<i>21,950.09</i>	<i>66,208.00</i>	<i>37,821.11</i>
Electric light,	—	—	—	—
Water,	82,258.69	20,897.92	56,208.00	37,821.11
All other,	1,053.00	1,052.17	—	—
<i>Cemeteries,</i>	<i>14,653.87</i>	<i>—</i>	<i>18,712.80</i>	<i>13,128.62</i>
<i>Administration of trust funds,</i>	<i>408.57</i>	<i>—</i>	<i>367.45</i>	<i>—</i>
Interest,	131,991.34	117,547.87	117,157.46	160,106.47
<i>Loans, general purposes,</i>	<i>112,338.84</i>	<i>63,617.87</i>	<i>88,334.46</i>	<i>116,555.87</i>
<i>Loans, public service enterprises,</i>	<i>19,652.50</i>	<i>53,930.00</i>	<i>28,825.00</i>	<i>43,760.60</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	164,142.16	340,284.58	211,253.76	264,721.75
<i>Departmental,</i>	<i>133,324.79</i>	<i>304,884.39</i>	<i>168,161.52</i>	<i>257,209.16</i>
General government,	241.95	—	—	1,200.00
Protection of persons and property,	621.88	890.49	18,310.54	4,372.50
Health and sanitation,	430.27	30,722.04	47,161.29	10,901.60
Highways,	124,729.52	230,498.68	67,544.62	200,619.50
Charities,	—	—	2,301.50	—
Schools,	4,701.17	27,048.06	31,747.23	—
Libraries,	—	—	—	24,606.88
Recreation,	2,500.00	15,407.42	1,096.34	15,508.68
Unclassified,	—	317.70	—	—
<i>Public service enterprises,</i>	<i>27,685.93</i>	<i>35,400.19</i>	<i>43,092.24</i>	<i>7,512.59</i>
Electric light,	—	—	—	—
Water,	27,685.93	35,400.19	43,092.24	7,512.59
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3,231.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,305,500.00	1,160,000.00	1,468,500.00	743,675.61
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>
<i>From revenue and other sources,</i>	<i>205,500.00</i>	<i>235,000.00</i>	<i>178,900.00</i>	<i>142,375.61</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,100,000.00</i>	<i>925,000.00</i>	<i>1,289,600.00</i>	<i>600,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,249.10	565.09	127,799.84	35,043.71
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>20,500.00</i>	<i>8,083.00</i>
<i>All other,</i>	<i>1,249.10</i>	<i>565.09</i>	<i>107,299.84</i>	<i>26,960.71</i>
Refunds,	2,484.07	1,231.14	2,875.11	3,335.67
Agency, trust, and investment,	226,572.22	199,519.68	524,950.54	172,476.08
<i>Taxes and licenses for State,</i>	<i>108,480.09</i>	<i>116,267.85</i>	<i>116,271.46</i>	<i>96,894.60</i>
<i>Taxes for county,</i>	<i>73,230.16</i>	<i>72,738.32</i>	<i>47,671.00</i>	<i>46,962.86</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>44,561.97</i>	<i>10,513.51</i>	<i>361,008.08</i>	<i>28,618.62</i>
<i>All other,</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,245,228.64	\$962,933.31	\$1,250,676.61	\$1,118,210.22
Permanent debt (except from sinking funds),	205,500.00	235,000.00	178,900.00	142,375.61
Sinking fund requirements from revenue,	—	—	20,500.00	8,083.00
Outlays,	164,142.16	340,284.58	211,253.76	264,721.75
Permanent debt from sinking funds,	—	—	—	1,300.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,100,000.00	925,000.00	1,289,600.00	600,000.00
Transfers (except to sinking funds) and refunds,	3,733.17	1,796.23	110,174.95	30,296.38
Agency, trust, and investment,	226,572.22	199,519.68	524,950.54	172,476.08
Total payments,	\$2,945,176.19	\$2,664,533.80	\$3,586,055.86	\$2,337,463.04
Balance on hand, including funds,	332,717.17	173,816.29	95,674.40	643,652.95
GRAND TOTAL,	\$3,277,893.36	\$2,838,350.09	\$3,681,730.26	\$2,981,115.99

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 6.

RECEIPTS.	Medford POPULATION 39,038	Taunton POPULATION 37,137	Chicopee POPULATION 36,214	Waltham POPULATION 30,915
REVENUE.	\$1,283,935.12	\$1,489,194.54	\$1,132,810.41	\$968,016.82
General,	1,003,527.46	918,890.63	813,550.82	766,468.01
<i>Taxes,</i>	<i>994,054.71</i>	<i>908,212.90</i>	<i>796,244.51</i>	<i>757,979.24</i>
Property, poll, and income,	968,841.29	775,179.31	691,260.38	718,756.44
Corporation, bank, etc.,	25,213.42	133,033.59	104,984.13	39,222.80
<i>Licenses and permits,</i>	<i>3,716.54</i>	<i>8,078.75</i>	<i>11,876.30</i>	<i>3,263.17</i>
<i>Fines and forfeits,</i>	<i>1,891.15</i>	<i>1,204.92</i>	<i>1,733.50</i>	<i>2,197.71</i>
<i>Grants and gifts,</i>	<i>3,865.06</i>	<i>1,394.06</i>	<i>3,696.51</i>	<i>3,027.89</i>
For expenses,	3,865.06	1,394.06	3,696.51	3,027.89
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	280,407.66	570,303.91	319,259.59	201,548.81
<i>Special assessments,</i>	<i>69,112.83</i>	<i>19,044.66</i>	<i>8,726.35</i>	<i>7,597.75</i>
To meet expenses,	53,797.26	18,288.55	3,508.79	7,597.75
To meet outlays,	15,315.57	756.11	5,217.56	—
<i>Privileges,</i>	<i>868.66</i>	<i>16,650.80</i>	<i>3,117.74</i>	<i>3,050.00</i>
<i>Departmental,</i>	<i>55,058.91</i>	<i>57,682.32</i>	<i>20,237.82</i>	<i>52,535.86</i>
General government,	4,307.65	1,120.11	1,549.40	2,084.81
Protection of persons and property,	611.59	5,102.91	361.07	3,475.88
Health and sanitation,	4,477.11	23,256.37	6,172.82	5,749.06
Highways,	209.60	319.12	2,912.02	1,955.72
Charities,	5,390.79	12,451.14	6,460.11	15,507.09
Soldiers' benefits,	37,624.94	7,931.00	1,929.00	21,944.56
Schools,	1,808.76	7,234.00	184.75	428.07
Libraries,	569.80	267.67	440.05	565.06
Recreation,	—	—	—	—
Unclassified,	58.67	—	228.60	825.61
<i>Public service enterprises,</i>	<i>92,234.03</i>	<i>409,103.80</i>	<i>274,681.01</i>	<i>93,448.79</i>
Electric light,	—	301,089.46	178,743.60	—
Water,	92,234.03	108,014.34	95,937.41	93,336.79
All other,	—	—	—	112.00
<i>Cemeteries,</i>	<i>14,938.54</i>	<i>7,413.24</i>	<i>3,210.54</i>	<i>13,302.71</i>
<i>Interest,</i>	<i>48,194.69</i>	<i>60,409.09</i>	<i>9,886.13</i>	<i>31,613.70</i>
On sinking funds,	25,545.42	47,723.08	48.30	17,112.58
On trust and investment funds,	1,220.73	2,049.55	394.70	3,124.44
All other,	21,428.54	10,686.46	8,843.13	11,376.68
NON-REVENUE.	\$1,445,325.76	\$1,827,761.94	\$1,362,053.16	\$848,648.85
Offsets to outlays,	14,595.05	8,259.78	51.56	12,470.98
<i>Departmental,</i>	<i>528.30</i>	<i>337.08</i>	—	<i>7,840.00</i>
<i>Public service enterprises,</i>	<i>14,066.75</i>	<i>7,922.70</i>	<i>51.56</i>	<i>4,630.98</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	956,968.98	1,412,647.10	1,229,204.50	620,010.00
<i>Loans, general purposes,</i>	<i>255,400.00</i>	<i>318,600.00</i>	<i>406,950.00</i>	<i>170,000.00</i>
<i>Loans, public service enterprises,</i>	—	<i>200,000.00</i>	<i>120,500.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>700,000.00</i>	<i>850,000.00</i>	<i>700,000.00</i>	<i>450,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	<i>42,804.44</i>	—	—
<i>Premiums,</i>	<i>1,568.98</i>	<i>1,242.66</i>	<i>1,754.50</i>	<i>10.00</i>
Transfers,	147,330.85	131,356.52	2,669.73	16,952.46
<i>From sinking funds,</i>	<i>124,200.00</i>	<i>86,000.00</i>	<i>1,800.00</i>	<i>4,000.00</i>
<i>All other,</i>	<i>23,130.85</i>	<i>45,356.52</i>	<i>869.73</i>	<i>12,952.46</i>
Refunds,	4,890.28	6,274.67	3,219.52	5,314.53
Agency, trust, and investment,	321,540.60	269,223.87	126,907.85	193,900.88
<i>Taxes and licenses for State,</i>	<i>82,552.80</i>	<i>85,109.71</i>	<i>88,017.10</i>	<i>78,147.68</i>
<i>Taxes for county,</i>	<i>40,011.68</i>	<i>41,956.40</i>	<i>33,116.75</i>	<i>37,299.02</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>198,976.12</i>	<i>142,157.76</i>	<i>5,774.00</i>	<i>78,454.18</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,298,530.17	\$1,497,454.32	\$1,132,861.97	\$980,487.80
Premiums,	1,568.98	1,242.66	1,754.50	10.00
Municipal indebtedness,	955,400.00	1,411,404.44	1,227,450.00	620,000.00
Transfers and refunds,	152,221.13	137,631.19	5,889.25	22,266.99
Agency, trust, and investment,	321,540.60	269,223.87	126,907.85	193,900.88
Total receipts,	\$2,729,260.88	\$3,316,956.48	\$2,494,863.57	\$1,816,665.67
Balance on hand, including funds,	120,565.94	204,881.82	150,565.12	72,142.07
GRAND TOTAL,	\$2,849,826.82	\$3,521,838.30	\$2,645,428.69	\$1,888,807.74

1 Includes \$5,296.93 applied to payment of interest on water loans.

Graded According to Population of 1920 — Continued.

GROUP 6.

PAYMENTS.	Medford POPULATION 39,038	Taunton POPULATION 37,137	Chicopee POPULATION 36,214	Waltham POPULATION 30,915
Maintenance,	\$901,637.83	\$1,234,785.75	\$809,170.43	\$770,837.02
<i>Departmental,</i>	839,454.46	809,717.51	634,368.06	703,838.61
General government,	63,535.32	54,846.66	42,611.34	49,722.43
Protection of persons and property,	143,512.58	169,485.92	141,899.73	136,103.08
Health and sanitation,	70,591.68	63,009.19	56,877.86	70,602.17
Highways,	75,103.28	155,265.40	78,794.31	125,201.18
Charities,	34,335.01	63,792.62	59,355.45	49,793.02
Soldiers' benefits,	18,325.37	8,795.13	2,538.52	12,885.70
Schools,	284,301.04	267,847.08	227,785.32	199,107.87
Libraries,	12,026.89	13,660.48	11,866.47	20,427.20
Recreation,	30,338.56	7,148.96	7,183.26	23,284.39
Pensions,	2,354.50	—	—	7,189.56
Unclassified,	105,030.23	5,866.07	5,455.80	9,522.01
<i>Public service enterprises,</i>	46,131.67	414,568.28	170,607.23	46,726.10
Electric light,	—	345,569.49	116,130.50	—
Water,	46,131.67	68,998.79	54,476.73	46,476.10
All other,	—	—	—	250.00
<i>Cemeteries,</i>	16,051.70	10,499.96	4,195.14	20,272.31
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	148,445.37	133,070.36	64,883.50	61,751.14
<i>Loans, general purposes,</i>	118,109.82	85,530.23	52,689.66	59,055.64
<i>Loans, public service enterprises,</i>	30,335.55	47,540.13	12,193.84	2,667.60
<i>Loans, cemeteries,</i>	—	—	—	28.00
Outlays,	243,275.09	355,331.59	387,355.54	222,840.78
<i>Departmental,</i>	211,548.94	267,332.03	277,375.47	192,673.59
General government,	639.99	—	—	—
Protection of persons and property,	1,700.43	28,408.70	2,623.49	3,719.60
Health and sanitation,	42,853.63	21,255.83	63,303.60	3,582.58
Highways,	115,116.17	176,258.73	95,307.82	13,432.74
Charities,	—	—	—	8,935.00
Schools,	50,631.39	23,039.56	116,140.56	163,003.67
Libraries,	375.00	—	—	—
Recreation,	230.31	8,369.21	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	30,280.15	97,999.56	109,980.07	30,167.19
Electric light,	—	84,987.01	14,675.50	—
Water,	30,280.15	13,012.55	95,304.57	30,167.19
All other,	—	—	—	—
<i>Cemeteries,</i>	1,448.00	—	—	—
Municipal indebtedness,	932,516.17	1,289,975.91	1,062,750.00	542,370.64
<i>From sinking funds,</i>	124,200.00	136,000.00	1,800.00	4,000.00
<i>From revenue and other sources,</i>	146,316.17	119,600.00	160,950.00	88,370.64
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	662,000.00	1,000,000.00	900,000.00	450,000.00
<i>Warrants or orders, previous years,</i>	—	34,375.91	—	—
Transfers,	147,330.85	131,356.52	2,669.73	16,952.46
<i>To sinking funds from revenue,</i>	10,100.00	² 41,664.00	—	³ 10,564.41
<i>All other,</i>	137,230.85	89,692.52	2,669.73	6,388.05
Refunds,	4,890.28	6,274.67	3,219.52	5,314.53
Agency, trust, and investment,	236,571.01	244,521.38	123,245.18	206,378.48
<i>Taxes and licenses for State,</i>	82,552.80	85,109.71	88,017.10	78,147.68
<i>Taxes for county,</i>	40,011.68	41,956.40	33,116.75	37,299.02
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	114,006.53	117,455.27	2,111.33	90,931.78
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$1,050,083.20	\$1,367,856.11	\$874,053.93	\$832,588.16
Permanent debt (except from sinking funds),	146,316.17	119,600.00	¹ 160,950.00	85,370.64
Sinking fund requirements from revenue,	10,100.00	² 41,664.00	—	³ 10,564.41
Outlays,	243,275.09	355,331.59	387,355.54	222,840.78
Permanent debt from sinking funds,	124,200.00	136,000.00	1,800.00	4,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	662,000.00	1,034,375.91	900,000.00	450,000.00
Transfers (except to sinking funds) and refunds,	142,121.13	95,967.19	5,889.25	11,702.58
Agency, trust, and investment,	236,571.01	244,521.38	123,245.18	206,378.48
Total payments,	\$2,614,666.60	\$3,395,316.18	\$2,453,293.90	\$1,826,445.05
<i>Balance on hand, including funds,</i>	235,160.22	126,522.12	192,134.79	62,362.69
GRAND TOTAL,	\$2,849,826.82	\$3,521,838.30	\$2,645,428.69	\$1,888,807.74

¹ Includes \$2,500 paid from offsets to outlays.² Includes \$164 from sale of real estate.³ Includes \$7,840 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 7.

RECEIPTS.	Revere POPULATION 28,823	Gloucester POPULATION 22,947	Beverly POPULATION 22,561	North Adams POPULATION 22,282
REVENUE.	\$837,475.59	\$950,257.58	\$1,062,478.96	\$545,754.37
General,	678,514.17	747,779.33	905,893.25	433,697.92
<i>Taxes,</i>	<i>664,544.83</i>	<i>734,089.16</i>	<i>899,542.83</i>	<i>417,908.03</i>
Property, poll, and income,	655,926.65	659,580.80	831,738.88	384,402.75
Corporation, bank, etc.,	8,618.18	74,508.36	67,803.95	33,505.28
<i>Licenses and permits,</i>	<i>8,081.10</i>	<i>10,376.75</i>	<i>1,381.00</i>	<i>12,866.18</i>
<i>Fines and forfeits,</i>	<i>2,880.41</i>	<i>1,513.00</i>	<i>993.97</i>	<i>1,741.50</i>
<i>Grants and gifts,</i>	<i>3,007.83</i>	<i>1,800.42</i>	<i>3,975.45</i>	<i>1,182.21</i>
For expenses,	3,007.83	1,800.42	3,975.45	1,182.21
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	158,961.42	202,478.25	156,585.71	112,056.45
<i>Special assessments,</i>	<i>7,433.01</i>	<i>3,696.80</i>	<i>9,526.26</i>	<i>6,662.81</i>
To meet expenses,	6,696.52	3,696.80	8,172.01	6,662.81
To meet outlays,	736.49	—	1,354.25	—
<i>Privileges,</i>	<i>11,478.52</i>	<i>9,010.07</i>	<i>9,593.35</i>	<i>—</i>
<i>Departmental,</i>	<i>40,337.41</i>	<i>41,199.03</i>	<i>42,478.15</i>	<i>19,045.73</i>
General government,	5,468.81	3,033.26	745.24	206.40
Protection of persons and property,	252.76	2,880.40	541.05	355.92
Health and sanitation,	4,155.91	755.11	429.29	1,082.93
Highways,	132.79	3,864.96	223.85	1,877.01
Charities,	12,904.61	6,258.29	16,442.09	7,800.03
Soldiers' benefits,	16,133.13	21,738.15	16,583.49	4,583.20
Schools,	438.65	2,353.46	6,923.94	2,071.73
Libraries,	—	—	134.75	452.38
Recreation,	51.50	290.40	451.50	10.13
Unclassified,	799.25	25.00	2.95	606.00
<i>Public service enterprises,</i>	<i>84,270.98</i>	<i>132,028.48</i>	<i>68,207.14</i>	<i>76,499.38</i>
Electric light,	—	—	—	—
Water,	84,270.98	132,028.48	68,207.14	75,926.53
All other,	—	—	—	572.85
<i>Cemeteries,</i>	<i>—</i>	<i>1,397.88</i>	<i>7,779.22</i>	<i>6,954.99</i>
<i>Interest,</i>	<i>15,441.50</i>	<i>15,145.99</i>	<i>19,001.59</i>	<i>2,893.54</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	3,309.72	3,033.04	447.77
All other,	15,441.50	11,836.27	15,968.55	2,445.77
NON-REVENUE.	\$685,133.07	\$773,476.72	\$1,076,006.00	\$521,611.61
Offsets to outlays,	323.48	5,709.85	3,949.85	244.70
<i>Departmental,</i>	<i>323.48</i>	<i>2,340.12</i>	<i>3,949.85</i>	<i>244.70</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>3,369.73</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	623,658.72	640,037.50	893,912.15	430,416.25
<i>Loans, general purposes,</i>	<i>177,812.16</i>	<i>20,000.00</i>	<i>172,500.00</i>	<i>60,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>20,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>445,000.00</i>	<i>600,000.00</i>	<i>700,000.00</i>	<i>350,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>846.56</i>	<i>37.50</i>	<i>1,412.15</i>	<i>416.25</i>
Transfers,	542.50	6,533.95	1,097.75	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	542.50	6,533.95	1,097.75	—
Refunds,	1,958.57	1,969.64	1,980.85	327.08
Agency, trust, and investment,	58,649.80	119,225.78	175,065.40	90,623.58
<i>Taxes and licenses for State,</i>	<i>58,649.80</i>	<i>72,476.55</i>	<i>87,284.88</i>	<i>52,125.43</i>
<i>Taxes for county,</i>	<i>—</i>	<i>46,682.19</i>	<i>58,373.04</i>	<i>33,032.15</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>67.04</i>	<i>29,407.48</i>	<i>5,466.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$837,799.07	\$955,967.43	\$1,066,428.81	\$545,999.07
Premiums,	846.56	37.50	1,412.15	416.25
Municipal indebtedness,	622,812.16	640,000.00	892,500.00	430,000.00
Transfers and refunds,	2,501.07	8,503.59	3,078.60	327.08
Agency, trust, and investment,	58,649.80	119,225.78	175,065.40	90,623.58
Total receipts,	\$1,522,608.66	\$1,723,734.30	\$2,138,484.96	\$1,067,365.98
Balance on hand, including funds,	31,215.95	113,681.30	69,660.93	16,006.23
GRAND TOTAL,	\$1,553,824.61	\$1,837,415.60	\$2,208,145.89	\$1,083,372.21

Graded According to Population of 1920 — Continued.

GROUP 7.

PAYMENTS.	Revere POPULATION 28,823	Gloucester POPULATION 22,947	Beverly POPULATION 22,561	North Adams POPULATION 22,282
Maintenance,	\$637,006.59	\$687,961.24	\$727,363.92	\$422,626.65
<i>Departmental,</i>	599,704.32	647,557.60	679,157.92	399,832.69
General government,	46,544.85	48,112.83	40,367.71	28,517.50
Protection of persons and property,	122,986.42	135,261.53	124,697.78	68,662.42
Health and sanitation,	59,486.86	51,048.40	33,917.06	28,750.13
Highways,	56,005.34	92,600.55	129,712.66	64,104.10
Charities,	28,101.14	65,764.24	46,998.59	29,219.57
Soldiers' benefits,	6,533.75	22,167.35	23,325.42	3,382.75
Schools,	240,915.28	214,651.49	242,668.93	161,771.30
Libraries,	5,727.05	—	16,745.91	8,011.20
Recreation,	14,734.68	5,437.54	12,924.08	1,633.28
Pensions,	1,643.43	3,418.64	4,265.49	144.50
Unclassified,	17,025.52	9,095.03	3,534.29	5,635.94
<i>Public service enterprises,</i>	37,302.27	39,912.62	38,142.63	14,460.85
Electric light,	—	—	—	—
Water,	37,302.27	39,912.62	38,142.63	13,398.24
All other,	—	—	—	1,062.61
<i>Cemeteries,</i>	—	491.02	10,063.37	8,333.11
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	91,915.65	64,613.87	53,900.98	43,381.93
<i>Loans, general purposes,</i>	63,184.88	32,288.87	49,935.98	32,291.83
<i>Loans, public service enterprises,</i>	28,730.77	32,325.00	3,965.00	11,090.10
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	173,433.81	103,340.62	215,313.56	57,298.25
<i>Departmental,</i>	167,515.22	75,342.97	181,979.85	67,282.95
General government,	—	1,288.82	—	—
Protection of persons and property,	—	34,379.00	10,958.36	—
Health and sanitation,	20,962.87	7,766.32	30,358.42	—
Highways,	83,206.44	28,614.74	60,988.66	49,634.77
Charities,	—	593.84	1,207.64	—
Schools,	44,595.91	—	75,291.50	7,648.18
Libraries,	—	—	—	—
Recreation,	18,750.00	2,700.25	3,175.27	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	5,918.59	27,997.65	26,314.11	15.30
Electric light,	—	—	—	—
Water,	5,918.59	27,997.65	26,314.11	15.30
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	7,019.60	—
Municipal indebtedness,	527,717.72	653,875.00	842,250.00	437,825.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	122,717.72	128,875.00	142,250.00	87,825.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	405,000.00	525,000.00	700,000.00	350,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	542.50	6,533.95	1,097.75	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	542.50	6,533.95	1,097.75	—
Refunds,	1,958.57	1,969.64	1,980.85	327.08
Agency, trust, and investment,	58,649.80	119,235.96	175,724.33	90,655.38
<i>Taxes and licenses for State,</i>	58,649.80	72,476.55	87,284.88	52,125.43
<i>Taxes for county,</i>	—	46,682.19	58,373.04	33,032.15
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	77.22	30,066.41	5,497.80
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$728,922.24	\$752,575.11	\$781,264.90	\$466,008.58
Permanent debt (except from sinking funds),	122,717.72	128,875.00	142,250.00	87,825.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	173,433.81	103,340.62	215,313.56	57,298.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	405,000.00	525,000.00	700,000.00	350,000.00
Transfers (except to sinking funds) and refunds,	2,501.07	8,503.59	3,078.60	327.08
Agency, trust, and investment,	58,649.80	119,235.96	175,724.33	90,655.38
Total payments,	\$1,491,224.64	\$1,637,530.28	\$2,017,631.39	\$1,052,114.29
Balance on hand, including funds,	62,599.97	199,885.32	190,514.50	31,257.92
GRAND TOTAL,	\$1,553,824.61	\$1,837,415.60	\$2,208,145.89	\$1,083,372.21

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 8.

RECEIPTS.	Northampton POPULATION 21,951	Leominster POPULATION 19,744	Attleboro POPULATION 19,731	Peabody POPULATION 19,552
REVENUE.	\$600,566.52	\$507,528.92	\$651,342.77	\$841,422.30
General,	461,502.74	388,866.03	499,652.53	443,600.87
<i>Taxes,</i>	<i>428,386.39</i>	<i>382,583.57</i>	<i>493,650.23</i>	<i>435,851.07</i>
Property, poll, and income,	379,955.97	323,903.44	472,365.04	383,630.12
Corporation, bank, etc.,	48,430.42	58,680.13	21,285.19	52,220.95
<i>Licenses and permits,</i>	<i>6,094.61</i>	<i>1,266.00</i>	<i>2,707.40</i>	<i>2,600.00</i>
<i>Fines and forfeits,</i>	<i>1,643.00</i>	<i>827.50</i>	<i>1,172.70</i>	<i>5,134.37</i>
<i>Grants and gifts,</i>	<i>25,378.74</i>	<i>4,188.96</i>	<i>2,122.20</i>	<i>15.43</i>
For expenses,	25,378.74	4,188.96	2,122.20	15.43
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	139,063.78	118,662.89	151,690.24	397,821.43
<i>Special assessments,</i>	<i>4,484.67</i>	<i>1,879.73</i>	<i>12,934.02</i>	<i>3,678.37</i>
To meet expenses,	2,746.10	1,332.83	398.85	2,886.52
To meet outlays,	1,738.57	546.90	12,535.17	791.85
<i>Privileges,</i>	<i>—</i>	<i>5,834.41</i>	<i>3,109.17</i>	<i>7,144.72</i>
<i>Departmental,</i>	<i>40,588.47</i>	<i>34,033.38</i>	<i>20,467.80</i>	<i>59,263.87</i>
General government,	664.27	2,768.52	1,007.76	1,792.69
Protection of persons and property,	1,287.50	1,132.31	504.21	2,069.18
Health and sanitation,	4,553.86	1,647.32	727.23	26,739.54
Highways,	585.65	1,637.14	747.42	671.50
Charities,	9,949.51	11,650.73	7,257.09	9,083.64
Soldiers' benefits,	12,637.00	11,398.33	3,341.84	7,429.33
Schools,	10,240.43	3,413.92	1,908.54	992.60
Libraries,	640.99	301.28	445.70	—
Recreation,	.84	48.83	33.88	—
Unclassified,	28.42	35.00	4,494.13	10,485.39
<i>Public service enterprises,</i>	<i>60,353.79</i>	<i>63,683.97</i>	<i>80,443.86</i>	<i>311,713.37</i>
Electric light,	—	—	—	152,430.64
Water,	60,353.79	62,877.69	77,758.07	158,252.05
All other,	—	806.28	2,685.79	1,030.68
<i>Cemeteries,</i>	<i>1,804.40</i>	<i>841.94</i>	<i>—</i>	<i>4,512.68</i>
<i>Interest,</i>	<i>31,832.45</i>	<i>12,389.46</i>	<i>34,735.39</i>	<i>11,508.42</i>
On sinking funds,	—	6,842.45	9,318.76	1,393.18
On trust and investment funds,	22,300.32	943.06	15,487.96	500.28
All other,	9,532.13	4,603.95	9,928.67	9,614.96
NON-REVENUE.	\$723,103.26	\$563,882.38	\$699,944.80	\$717,349.22
Offsets to outlays,	4,725.14	19,579.63	—	5,214.50
<i>Departmental,</i>	<i>4,725.14</i>	<i>15,723.92</i>	<i>—</i>	<i>5,054.50</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>3,855.71</i>	<i>—</i>	<i>160.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	504,080.32	412,195.40	541,143.45	601,125.00
<i>Loans, general purposes,</i>	<i>79,000.00</i>	<i>37,000.00</i>	<i>135,000.00</i>	<i>235,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>424,418.88</i>	<i>375,000.00</i>	<i>375,000.00</i>	<i>375,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>222.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>438.75</i>	<i>195.40</i>	<i>1,143.45</i>	<i>1,125.00</i>
Transfers,	23,906.91	37,000.00	40,873.61	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>20,000.00</i>	<i>1,000.00</i>	<i>—</i>
All other,	23,906.91	17,000.00	31,873.61	1,000.00
Refunds,	1,071.76	5,331.19	1,582.64	1,789.99
Agency, trust, and investment,	189,319.13	89,776.16	116,345.10	108,219.73
<i>Taxes and licenses for State,</i>	<i>59,633.00</i>	<i>41,693.88</i>	<i>51,498.71</i>	<i>61,961.25</i>
<i>Taxes for county,</i>	<i>43,268.16</i>	<i>16,725.00</i>	<i>25,707.39</i>	<i>41,973.38</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>86,427.97</i>	<i>31,357.28</i>	<i>39,139.00</i>	<i>4,285.10</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$605,291.66	\$527,108.55	\$651,342.77	\$846,636.80
Premiums,	438.75	195.40	1,143.45	1,125.00
Municipal indebtedness,	503,641.57	412,000.00	540,000.00	600,000.00
Transfers and refunds,	24,978.67	42,331.19	42,456.25	2,789.99
Agency, trust, and investment,	189,319.13	89,776.16	116,345.10	108,219.73
Total receipts,	\$1,323,669.78	\$1,071,411.30	\$1,351,287.57	\$1,558,771.52
Balance on hand, including funds,	98,697.53	190,904.71	36,921.31	9,537.82
GRAND TOTAL,	\$1,422,367.31	\$1,262,316.01	\$1,388,208.88	\$1,568,309.34

1 From investment fund.

Graded According to Population of 1920 — Continued.

GROUP 8.

PAYMENTS.	Northampton POPULATION 21,951	Leominster POPULATION 19,744	Attleboro POPULATION 19,731	Peabody POPULATION 19,552
Maintenance,	\$454,275.18	\$400,454.65	\$452,925.74	\$622,531.13
<i>Departmental,</i>	<i>421,200.74</i>	<i>375,853.24</i>	<i>421,709.28</i>	<i>438,461.81</i>
General government,	25,717.50	23,735.55	38,063.47	37,953.91
Protection of persons and property,	67,390.48	75,322.93	88,833.87	85,611.62
Health and sanitation,	28,906.61	16,889.78	19,716.52	36,168.51
Highways,	46,399.38	77,370.52	65,835.59	37,064.23
Charities,	29,209.42	26,786.26	30,215.92	38,169.40
Soldiers' benefits,	8,965.16	7,933.59	5,022.74	6,877.41
Schools,	168,791.88	131,957.90	149,607.56	140,588.55
Libraries,	30,099.16	7,560.85	9,159.02	—
Recreation,	3,913.33	6,767.25	8,201.23	12,318.74
Pensions,	681.14	86.76	—	2,588.18
Unclassified,	11,126.68	1,441.85	7,053.36	41,121.26
<i>Public service enterprises,</i>	<i>30,521.12</i>	<i>17,366.56</i>	<i>30,567.06</i>	<i>178,303.55</i>
Electric light,	—	—	—	127,214.40
Water,	30,521.12	15,601.15	27,435.32	49,721.37
All other,	—	1,765.41	3,131.74	1,367.78
<i>Cemeteries,</i>	<i>2,488.32</i>	<i>7,234.85</i>	<i>—</i>	<i>5,766.77</i>
<i>Administration of trust funds,</i>	<i>65.00</i>	<i>—</i>	<i>649.40</i>	<i>—</i>
Interest,	25,450.97	32,996.16	49,939.75	42,538.54
<i>Loans, general purposes,</i>	<i>25,917.25</i>	<i>26,916.16</i>	<i>28,312.25</i>	<i>30,088.54</i>
<i>Loans, public service enterprises,</i>	<i>1,533.72</i>	<i>6,080.00</i>	<i>21,627.50</i>	<i>12,450.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	111,871.60	40,684.21	134,667.47	338,065.57
<i>Departmental,</i>	<i>89,635.59</i>	<i>34,041.17</i>	<i>89,890.61</i>	<i>322,094.50</i>
General government,	—	—	—	635.52
Protection of persons and property,	6,334.16	10,191.30	5,020.53	21,055.27
Health and sanitation,	1,072.70	1,532.95	—	7,647.15
Highways,	81,686.17	14,721.70	22,872.11	288,273.16
Charities,	—	—	—	400.00
Schools,	542.56	7,595.22	59,192.08	1,200.00
Libraries,	—	—	—	—
Recreation,	—	—	2,805.89	865.45
Unclassified,	—	—	—	2,017.95
<i>Public service enterprises,</i>	<i>23,236.01</i>	<i>6,643.04</i>	<i>44,776.86</i>	<i>15,971.07</i>
Electric light,	—	—	—	9,375.91
Water,	22,236.01	6,643.04	9,419.10	6,595.16
All other,	—	—	35,357.76	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	493,920.65	511,000.00	473,050.00	430,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>20,000.00</i>	<i>19,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>270,330.00</i>	<i>16,000.00</i>	<i>39,050.00</i>	<i>80,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>423,590.65</i>	<i>475,000.00</i>	<i>425,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	23,906.91	37,000.00	40,873.61	1,000.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>17,000.00</i>	<i>10,000.00</i>	<i>1,000.00</i>
<i>All other,</i>	<i>23,906.91</i>	<i>20,000.00</i>	<i>30,873.61</i>	<i>—</i>
Refunds,	1,071.76	5,331.19	1,582.64	1,789.99
Agency, trust, and investment,	191,944.25	93,698.10	139,018.55	111,248.45
<i>Taxes and licenses for State,</i>	<i>59,633.00</i>	<i>41,693.88</i>	<i>61,498.71</i>	<i>61,961.25</i>
<i>Taxes for county,</i>	<i>43,258.16</i>	<i>16,725.00</i>	<i>25,707.39</i>	<i>41,973.38</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>89,053.09</i>	<i>35,279.22</i>	<i>61,812.45</i>	<i>7,313.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$479,726.15	\$433,450.81	\$502,865.49	\$665,069.67
Permanent debt (except from sinking funds),	² 70,330.00	16,000.00	39,050.00	80,000.00
Sinking fund requirements from revenue,	—	17,000.00	10,000.00	1,000.00
Outlays,	111,871.60	40,684.21	134,667.47	338,065.57
Permanent debt from sinking funds,	—	20,000.00	¹ 9,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	423,590.65	475,000.00	425,000.00	350,000.00
Transfers (except to sinking funds) and refunds,	24,978.67	25,331.19	32,456.25	1,789.99
Agency, trust, and investment,	191,944.25	93,698.10	139,018.55	111,248.45
Total payments,	\$1,302,441.32	\$1,121,164.31	\$1,292,057.76	\$1,547,173.58
Balance on hand, including funds,	119,925.99	141,151.70	96,161.12	21,135.66
GRAND TOTAL,	\$1,422,367.31	\$1,262,316.01	\$1,388,208.88	\$1,568,309.34

¹ Paid from investment fund.² Includes \$1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 9.

RECEIPTS.	Melrose POPULATION 18,204	Woburn POPULATION 16,574	Newburyport POPULATION 15,618	Methuen POPULATION 15,189
REVENUE.	\$704,040.64	\$528,161.13	\$401,906.71	\$360,723.67
General,	546,755.56	396,171.12	279,701.63	290,634.74
<i>Taxes,</i>	<i>542,076.84</i>	<i>392,627.30</i>	<i>276,419.78</i>	<i>286,001.57</i>
Property, poll, and income,	523,965.63	342,832.67	243,862.65	268,080.71
Corporation, bank, etc.,	18,111.21	49,794.63	32,557.13	17,920.86
<i>Licenses and permits,</i>	<i>731.00</i>	<i>1,043.40</i>	<i>946.00</i>	<i>729.50</i>
<i>Fines and forfeits,</i>	<i>445.58</i>	<i>1,183.00</i>	<i>1,179.90</i>	<i>1,914.50</i>
<i>Grants and gifts,</i>	<i>3,502.14</i>	<i>1,317.42</i>	<i>1,155.95</i>	<i>1,989.17</i>
For expenses,	3,502.14	1,317.42	1,155.95	1,989.17
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	167,285.08	131,990.01	122,205.08	70,088.93
<i>Special assessments,</i>	<i>22,198.45</i>	<i>3,386.42</i>	<i>6,422.94</i>	<i>3,202.88</i>
To meet expenses,	16,711.76	3,386.42	5,893.10	3,202.88
To meet outlays,	5,486.69	—	529.84	—
<i>Privileges,</i>	<i>5,966.74</i>	<i>5,623.86</i>	<i>3,478.21</i>	<i>1,337.53</i>
<i>Departmental,</i>	<i>33,146.92</i>	<i>33,974.72</i>	<i>23,119.96</i>	<i>9,152.76</i>
General government,	6,168.88	2,223.30	736.67	1,060.29
Protection of persons and property,	420.08	803.61	1,975.06	299.78
Health and sanitation,	3,506.78	10,996.43	483.20	841.83
Highways,	293.97	635.56	53.76	653.72
Charities,	4,183.77	8,749.49	4,662.94	569.16
Soldiers' benefits,	14,568.01	6,972.45	10,502.50	3,033.00
Schools,	2,796.76	3,325.63	4,584.97	2,503.19
Libraries,	404.43	262.25	46.76	—
Recreation,	748.67	6.00	—	46.91
Unclassified,	55.57	—	74.10	144.88
<i>Public service enterprises,</i>	<i>53,865.35</i>	<i>66,196.54</i>	<i>65,556.46</i>	<i>47,117.10</i>
Electric light,	—	—	—	—
Water,	53,863.05	66,196.54	65,556.46	47,117.10
All other,	2.30	—	—	—
<i>Cemeteries,</i>	<i>13,242.20</i>	<i>7,242.56</i>	<i>165.00</i>	<i>1,050.30</i>
<i>Interest,</i>	<i>28,865.42</i>	<i>15,565.91</i>	<i>23,462.51</i>	<i>8,223.36</i>
On sinking funds,	11,817.01	—	9,331.08	158.00
On trust and investment funds,	278.02	5,681.41	8,006.46	—
All other,	16,770.39	9,884.50	6,124.97	8,070.36
NON-REVENUE.	\$665,854.28	\$585,502.78	\$561,305.08	\$682,063.52
Offsets to outlays,	824.89	4,421.96	3,970.50	—
<i>Departmental,</i>	<i>812.69</i>	<i>921.96</i>	<i>3,322.84</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>12.20</i>	<i>3,500.00</i>	<i>647.66</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	536,139.47	510,817.50	228,805.00	608,000.00
<i>Loans, general purposes,</i>	<i>93,050.00</i>	<i>60,000.00</i>	<i>68,636.00</i>	<i>30,000.00</i>
<i>Loans, public service enterprises,</i>	<i>18,000.00</i>	<i>50,000.00</i>	<i>—</i>	<i>8,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>425,000.00</i>	<i>400,000.00</i>	<i>160,000.00</i>	<i>570,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>89.47</i>	<i>817.50</i>	<i>169.00</i>	<i>—</i>
Transfers,	15,258.43	618.41	124,605.26	9,605.29
<i>From sinking funds,</i>	<i>5,000.00</i>	<i>—</i>	<i>107,500.00</i>	<i>—</i>
<i>All other,</i>	<i>10,258.43</i>	<i>618.41</i>	<i>17,105.26</i>	<i>9,605.29</i>
Refunds,	2,121.00	545.91	876.90	1,217.72
Agency, trust, and investment,	111,510.49	69,099.00	203,047.42	63,240.51
<i>Taxes and licenses for State,</i>	<i>45,474.00</i>	<i>39,719.71</i>	<i>36,475.22</i>	<i>35,043.81</i>
<i>Taxes for county,</i>	<i>22,040.33</i>	<i>19,158.14</i>	<i>21,596.59</i>	<i>23,625.25</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>43,996.16</i>	<i>10,221.15</i>	<i>144,978.61</i>	<i>4,571.45</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$704,865.53	\$532,583.09	\$405,877.21	\$360,723.67
Premiums,	89.47	817.50	169.00	—
Municipal indebtedness,	536,050.00	510,000.00	228,636.00	608,000.00
Transfers and refunds,	17,379.43	1,164.32	125,482.16	10,823.01
Agency, trust, and investment,	111,510.49	69,099.00	203,047.42	63,240.51
Total receipts,	\$1,369,894.92	\$1,113,663.91	\$963,211.79	\$1,042,787.19
Balance on hand, including funds,	36,073.63	28,687.87	44,468.15	9,144.73
GRAND TOTAL,	\$1,405,968.55	\$1,142,351.28	\$1,007,679.94	\$1,051,931.92

Graded According to Population of 1920 — Continued.

GROUP 9.

PAYMENTS.	Melrose POPULATION 18,204	Woburn POPULATION 16,574	Newburyport POPULATION 15,618	Methuen POPULATION 15,189
Maintenance,	\$487,447.72	\$383,623.73	\$299,985.36	\$397,934.52
<i>Departmental,</i>	<i>449,598.51</i>	<i>329,838.65</i>	<i>260,855.87</i>	<i>352,024.29</i>
General government,	41,851.80	32,514.57	15,718.75	28,430.51
Protection of persons and property,	62,607.80	56,518.79	59,446.46	59,045.67
Health and sanitation,	42,676.77	20,205.92	14,499.47	25,659.41
Highways,	81,349.20	49,113.09	36,533.07	73,872.63
Charities,	16,615.99	26,540.63	25,873.60	23,226.60
Soldiers' benefits,	9,415.59	6,667.35	17,181.83	2,441.83
Schools,	156,410.96	110,287.44	77,306.72	129,658.32
Libraries,	9,408.18	10,263.56	8,186.34	—
Recreation,	17,757.91	10,013.03	2,760.94	5,062.57
Pensions,	2,251.64	3,314.36	—	—
Unclassified,	9,252.67	4,399.91	3,348.69	4,626.75
<i>Public service enterprises,</i>	<i>25,982.84</i>	<i>45,207.81</i>	<i>38,515.56</i>	<i>42,722.61</i>
Electric light,	—	—	—	—
Water,	25,958.23	45,207.81	38,515.56	42,722.61
All other,	24.61	—	—	—
<i>Cemeteries,</i>	<i>11,866.57</i>	<i>8,558.79</i>	<i>613.93</i>	<i>3,187.62</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>18.48</i>	<i>—</i>	<i>—</i>
Interest,	74,246.22	37,808.30	28,156.36	27,677.35
<i>Loans, general purposes,</i>	<i>54,598.32</i>	<i>32,943.15</i>	<i>18,081.86</i>	<i>18,917.35</i>
<i>Loans, public service enterprises,</i>	<i>19,647.90</i>	<i>4,865.15</i>	<i>10,075.00</i>	<i>8,760.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	103,090.57	116,297.97	65,719.79	76,188.95
<i>Departmental,</i>	<i>91,886.31</i>	<i>71,666.68</i>	<i>62,359.75</i>	<i>62,007.37</i>
General government,	2,200.00	—	—	—
Protection of persons and property,	12,000.00	3,526.43	11,500.00	—
Health and sanitation,	27,940.53	3,700.26	862.50	952.50
Highways,	39,035.62	64,439.99	49,797.25	54,502.82
Charities,	—	—	—	—
Schools,	2,483.87	—	—	6,152.05
Libraries,	—	—	200.00	—
Recreation,	8,226.29	—	—	400.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>11,204.26</i>	<i>44,631.29</i>	<i>3,360.04</i>	<i>12,839.68</i>
Electric light,	—	—	—	—
Water,	11,204.26	44,631.29	3,360.04	12,839.68
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,341.90</i>
Municipal indebtedness,	575,668.88	476,858.86	301,500.00	417,400.00
<i>From sinking funds,</i>	<i>5,000.00</i>	<i>—</i>	<i>107,500.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>80,668.88</i>	<i>101,858.86</i>	<i>34,000.00</i>	<i>37,400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>490,000.00</i>	<i>375,000.00</i>	<i>160,000.00</i>	<i>380,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	15,258.43	618.41	124,605.26	9,605.29
<i>To sinking funds from revenue,</i>	<i>9,061.95</i>	<i>—</i>	<i>4,000.00</i>	<i>2,966.33</i>
<i>All other,</i>	<i>6,196.48</i>	<i>618.41</i>	<i>120,605.26</i>	<i>6,638.96</i>
Refunds,	2,121.00	545.91	876.90	1,217.72
Agency, trust, and investment,	127,336.87	69,673.04	110,277.70	65,899.01
<i>Taxes and licenses for State,</i>	<i>45,474.00</i>	<i>39,719.71</i>	<i>36,473.22</i>	<i>35,044.31</i>
<i>Taxes for county,</i>	<i>22,040.33</i>	<i>19,158.14</i>	<i>21,595.59</i>	<i>23,625.25</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>59,822.54</i>	<i>10,795.19</i>	<i>52,208.89</i>	<i>7,229.45</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$561,693.94	\$421,432.03	\$328,141.72	\$425,611.87
Permanent debt (except from sinking funds),	80,668.88	101,858.86	34,000.00	37,400.00
Sinking fund requirements from revenue,	9,061.95	—	4,000.00	2,966.33
Outlays,	103,090.57	116,297.97	65,719.79	76,188.95
Permanent debt from sinking funds,	5,000.00	—	107,500.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	490,000.00	375,000.00	160,000.00	380,000.00
Transfers (except to sinking funds) and refunds,	8,317.48	1,164.32	121,482.16	7,856.68
Agency, trust, and investment,	127,336.87	69,673.04	110,277.70	65,899.01
Total payments,	\$1,385,169.69	\$1,085,426.22	\$931,121.37	\$995,922.84
<i>Balance on hand, including funds,</i>	<i>20,798.86</i>	<i>56,925.06</i>	<i>76,558.57</i>	<i>56,009.08</i>
GRAND TOTAL,	\$1,405,968.55	\$1,142,351.28	\$1,007,679.94	\$1,051,931.92

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 10.

RECEIPTS.		Marlborough POPULATION 15,028
REVENUE.		\$446,553.79
General,		334,572.40
<i>Taxes,</i>		<i>326,119.67</i>
Property, poll, and income,		298,837.83
Corporation, bank, etc.,		27,281.84
<i>Licenses and permits,</i>		<i>4,612.50</i>
<i>Fines and forfeits,</i>		<i>1,181.45</i>
<i>Grants and gifts,</i>		<i>2,658.78</i>
For expenses,		2,658.78
For outlays,		—
<i>All other,</i>		—
Commercial,		111,981.39
<i>Special assessments,</i>		<i>1,274.15</i>
To meet expenses,		1,274.15
To meet outlays,		—
<i>Privileges,</i>		—
<i>Departmental,</i>		<i>40,848.73</i>
General government,		406.58
Protection of persons and property,		1,668.24
Health and sanitation,		12,566.76
Highways,		2,976.55
Charities,		5,308.83
Soldiers' benefits,		14,831.00
Schools,		956.97
Libraries,		44.00
Recreation,		26.20
Unclassified,		2,063.60
<i>Public service enterprises,</i>		<i>51,957.50</i>
Electric light,		—
Water,		51,957.50
All other,		—
<i>Cemeteries,</i>		<i>1,180.53</i>
<i>Interest,</i>		<i>16,720.48</i>
On sinking funds,		10,431.84
On trust and investment funds,		1,288.93
All other,		4,999.71
NON-REVENUE.		\$383,523.28
Offsets to outlays,		6,403.74
<i>Departmental,</i>		<i>3,303.31</i>
<i>Public service enterprises,</i>		<i>3,100.43</i>
<i>Cemeteries,</i>		—
Municipal indebtedness,		274,394.93
<i>Loans, general purposes,</i>		<i>73,500.00</i>
<i>Loans, public service enterprises,</i>		<i>800.00</i>
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including revenue loans),</i>		<i>200,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		—
<i>Premiums,</i>		<i>94.93</i>
Transfers,		6,300.00
<i>From sinking funds,</i>		—
<i>All other,</i>		6,300.00
Refunds,		1,373.87
Agency, trust, and investment,		95,050.74
<i>Taxes and licenses for State,</i>		<i>34,125.29</i>
<i>Taxes for county,</i>		<i>14,806.58</i>
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		<i>46,118.87</i>
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$452,957.53
Premiums,		94.93
Municipal indebtedness,		274,300.00
Transfers and refunds,		7,673.87
Agency, trust, and investment,		95,050.74
Total receipts,		\$830,077.07
Balance on hand, including funds,		30,862.40
GRAND TOTAL,		\$860,939.47

GROUP 10.

PAYMENTS.		Marlborough POPULATION 15,028
Maintenance,		\$328,090.35
<i>Departmental,</i>		<i>308,011.68</i>
General government,		23,414.89
Protection of persons and property,		69,715.76
Health and sanitation,		20,819.27
Highways,		49,011.52
Charities,		21,304.69
Soldiers' benefits,		10,426.74
Schools,		95,405.13
Libraries,		5,965.21
Recreation,		5,246.47
Pensions,		1,421.41
Unclassified,		5,280.59
<i>Public service enterprises,</i>		<i>18,916.05</i>
Electric light,		
Water,		18,916.05
All other,		
<i>Cemeteries,</i>		<i>1,162.62</i>
<i>Administration of trust funds,</i>		<i>-</i>
Interest,		33,704.18
<i>Loans, general purposes,</i>		<i>20,709.58</i>
<i>Loans, public service enterprises,</i>		<i>12,940.00</i>
<i>Loans, cemeteries,</i>		<i>54.60</i>
Outlays,		84,760.32
<i>Departmental,</i>		<i>80,601.19</i>
General government,		
Protection of persons and property,		3,109.64
Health and sanitation,		35,733.26
Highways,		40,524.79
Charities,		
Schools,		1,184.00
Libraries,		
Recreation,		49.50
Unclassified,		
<i>Public service enterprises,</i>		<i>4,159.13</i>
Electric light,		
Water,		4,159.13
All other,		
<i>Cemeteries,</i>		<i>-</i>
Municipal indebtedness,		264,700.00
<i>From sinking funds,</i>		<i>-</i>
<i>From revenue and other sources,</i>		<i>64,700.00</i>
<i>Bonds refunded, current year,</i>		<i>-</i>
<i>Temporary loans (including revenue loans),</i>		<i>200,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>-</i>
Transfers,		6,300.00
<i>To sinking funds from revenue,</i>		<i>6,300.00</i>
<i>All other,</i>		<i>-</i>
Refunds,		1,373.87
Agency, trust, and investment,		112,035.07
<i>Taxes and licenses for State,</i>		<i>34,125.29</i>
<i>Taxes for county,</i>		<i>14,806.58</i>
<i>Expenditures for grade crossings,</i>		<i>-</i>
<i>Sinking and other permanent funds,</i>		<i>63,103.20</i>
<i>All other,</i>		<i>-</i>
RECAPITULATION.		
Maintenance and interest,		\$361,794.53
Permanent debt (except from sinking funds),		64,700.00
Sinking fund requirements from revenue,		6,300.00
Outlays,		84,760.32
Permanent debt from sinking funds,		-
Bonds refunded, current year,		-
Temporary loans,		200,000.00
Transfers (except to sinking funds) and refunds,		1,373.87
Agency, trust, and investment,		112,035.07
Total payments,		\$830,963.79
Balance on hand, including funds,		29,975.68
GRAND TOTAL,		\$860,939.47

TABLE I. — *Summary of Financial Transactions. Cities*
AGGREGATES FOR 38 CITIES.

RECEIPTS.		POPULATION 2,741,599
REVENUE.		\$121,792,443.44
General,		95,762,008.56
<i>Taxes,</i>		<i>93,613,451.98</i>
Property, poll, and income,		85,865,419.70
Corporation, bank, etc.,		7,748,032.28
<i>Licenses and permits,</i>		<i>1,206,689.80</i>
<i>Fines and forfeits,</i>		<i>207,598.61</i>
<i>Grants and gifts,</i>		<i>733,628.17</i>
For expenses,		526,804.57
For outlays,		206,823.60
<i>All other,</i>		<i>640.00</i>
Commercial,		26,030,434.88
<i>Special assessments,</i>		<i>1,281,996.67</i>
To meet expenses,		1,036,724.78
To meet outlays,		245,271.89
<i>Privileges,</i>		<i>416,959.49</i>
<i>Departmental,</i>		<i>1 5,788,330.17</i>
General government,		206,990.34
Protection of persons and property,		164,490.88
Health and sanitation,		860,604.25
Highways,		216,788.38
Charities,		1,603,692.68
Soldiers' benefits,		1,707,793.92
Schools,		546,796.92
Libraries,		36,960.84
Recreation,		77,883.61
Unclassified,		<i>1 366,328.35</i>
<i>Public service enterprises,</i>		<i>13,392,898.05</i>
Electric light,		<i>2 1,516,319.27</i>
Water,		9,658,566.85
All other,		2,218,011.93
<i>Cemeteries,</i>		<i>454,033.37</i>
<i>Interest,</i>		<i>4,696,217.13</i>
On sinking funds,		<i>3 2,674,451.99</i>
On trust and investment funds,		621,923.66
All other,		1,399,841.48
NON-REVENUE.		\$108,865,424.52
Offsets to outlays,		931,868.37
<i>Departmental,</i>		<i>437,604.53</i>
<i>Public service enterprises,</i>		<i>493,469.18</i>
<i>Cemeteries,</i>		<i>794.66</i>
Municipal indebtedness,		73,423,784.12
<i>Loans, general purposes,</i>		<i>14,690,204.14</i>
<i>Loans, public service enterprises,</i>		<i>1,777,300.00</i>
<i>Loans, cemeteries,</i>		<i>11,300.00</i>
<i>Bonds refunded, current year,</i>		<i>55,698,759.88</i>
<i>Temporary loans (including revenue loans),</i>		<i>1,145,712.28</i>
<i>Unpaid warrants or orders, current year,</i>		<i>102,507.82</i>
<i>Premiums,</i>		<i>—</i>
Transfers,		10,156,344.92
<i>From sinking funds,</i>		<i>4 5,939,477.98</i>
<i>All other,</i>		<i>4,216,866.94</i>
Refunds,		376,067.72
Agency, trust, and investment,		23,977,359.39
<i>Taxes and licenses for State,</i>		<i>10,499,033.73</i>
<i>Taxes for county,</i>		<i>4,629,977.66</i>
<i>Reimbursements for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>8,847,931.38</i>
<i>All other,</i>		<i>416.72</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$122,724,311.81
Premiums,		102,507.82
Municipal indebtedness,		73,321,276.30
Transfers and refunds,		10,532,412.64
Agency, trust, and investment,		23,977,359.39
Total receipts,		\$230,657,867.96
Balance on hand, including funds,		16,104,462.75
GRAND TOTAL,		\$246,762,330.71

¹ Includes \$25 from administration of trust funds.² Includes \$351,457.02 from gas.³ Includes \$5,296.93 applied to payment of interest on water loans.⁴ Includes \$9,000 from investment fund.

Graded According to Population of 1920 — Concluded.

AGGREGATES FOR 38 CITIES.

PAYMENTS.										POPULATION 2,741,599	
Maintenance,										\$86,043,455.53	
<i>Departmental,</i>										79,303,130.29	
General government,										4,040,112.71	
Protection of persons and property,										15,516,850.81	
Health and sanitation,										8,584,256.57	
Highways,										10,116,592.52	
Charities,										6,453,204.15	
Soldiers' benefits,										1,233,583.69	
Schools,										23,092,568.45	
Libraries,										1,439,247.60	
Recreation,										3,084,795.27	
Pensions,										1,042,562.82	
Unclassified,										4,699,355.70	
<i>Public service enterprises,</i>										6,136,726.24	
Electric light,										1,218,931.84	
Water,										4,124,458.29	
All other,										793,336.11	
<i>Cemeteries,</i>										592,452.01	
<i>Administration of trust funds,</i>										11,146.99	
Interest,										12,806,984.22	
<i>Loans, general purposes,</i>										8,797,969.63	
<i>Loans, public service enterprises,</i>										4,003,392.49	
<i>Loans, cemeteries,</i>										5,622.10	
Outlays,										16,348,263.76	
<i>Departmental,</i>										13,884,174.59	
General government,										30,177.41	
Protection of persons and property,										575,400.12	
Health and sanitation,										2,777,012.74	
Highways,										7,433,631.95	
Charities,										224,722.46	
Schools,										2,114,978.77	
Libraries,										47,192.38	
Recreation,										551,205.40	
Unclassified,										129,853.36	
<i>Public service enterprises,</i>										2,396,726.76	
Electric light,										2,199,450.71	
Water,										1,584,629.00	
All other,										612,647.05	
<i>Cemeteries,</i>										67,362.41	
Municipal indebtedness,										73,226,043.31	
<i>From sinking funds,</i>										3 5,989,477.98	
<i>From revenue and other sources,</i>										4 9,244,314.45	
<i>Bonds refunded, current year,</i>										—	
<i>Temporary loans (including revenue loans),</i>										57,075,810.65	
<i>Warrants or orders, previous years,</i>										916,440.23	
Transfers,										10,159,344.92	
<i>To sinking funds from revenue,</i>										5 2,819,061.92	
<i>All other,</i>										7,340,283.00	
Refunds,										376,067.72	
Agency, trust, and investment,										24,281,400.47	
<i>Taxes and licenses for State,</i>										10,499,031.23	
<i>Taxes for county,</i>										4,618,812.06	
<i>Expenditures for grade crossings,</i>										—	
<i>Sinking and other permanent funds,</i>										9,263,137.46	
<i>All other,</i>										416.72	
RECAPITULATION.											
Maintenance and interest,										\$98,850,439.75	
Permanent debt (except from sinking funds),										4 9,244,314.45	
Sinking fund requirements from revenue,										5 2,819,061.92	
Outlays,										16,348,263.76	
Permanent debt from sinking funds,										3 5,989,477.98	
Bonds refunded, current year,										—	
Temporary loans,										57,992,250.88	
Transfers (except to sinking funds) and refunds,										7,716,350.72	
Agency, trust, and investment,										24,281,400.47	
Total payments,										\$223,241,559.93	
<i>Balance on hand, including funds,</i>										23,520,770.78	
GRAND TOTAL,										\$246,762,330.71	

¹ Includes \$301,320.09 for gas.² Includes \$40,827.20 for gas.³ Includes serial payments amounting to \$72,277.98, and \$9,000 paid from investment fund.⁴ Includes \$2,500 paid from offsets to outlays, and \$1,680 paid to the county for debt incurred for bridge purposes.⁵ Includes \$19,667.58 from sale of real estate, and \$16,072.17 balances of loan appropriations.



DIVISION B

RECEIPTS FROM REVENUE

STATISTICS OF MUNICIPAL FINANCES.

TABLE II. — General Revenue.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B. TAXES				C. LICENSES AND PERMITS			
			FROM STATE			Soldiers' Exemption	LICENSES		PERMITS	
			Property, Poll, and Income	Corporation	Street Railway	Bank	Liquor	All Other	Marriage	All Other
BOSTON,	748,060	\$39,654,424.67	\$35,388,020.99	\$3,043,633.90	\$127,443.36	\$24,483.89	\$470,346.00	\$100,209.25	\$9,416.00	\$42,157.58
WORCESTER,	179,754	5,147,623.44	4,424,537.88	588,207.77	425.52	7,288.02	30,714.75	22,440.72	1,828.00	628.00
SPRINGFIELD,	129,614	4,594,554.04	4,122,553.26	377,149.68		6,858.63	33,458.55	19,317.25	1,394.00	4,818.89
NEW BEDFORD,	121,217	3,930,702.56	3,640,150.00	189,760.28	13,568.99	5,490.40	28,676.25	15,683.85	1,380.00	762.00
FALL RIVER,	120,485	3,434,883.98	3,201,988.76	156,125.40	8,114.49	5,458.39	31,730.67	11,010.76	1,405.00	51.20
LOWELL,	112,759	2,858,408.56	2,578,047.69	160,915.06	5,421.60	3,064.02	64,332.75	13,717.00	1,340.00	
CAMBRIDGE,	109,694	4,062,867.01	3,686,451.09	303,147.45	21,948.83	20,906.67		8,860.26	1,621.00	5,201.71
LYNN,	99,148	2,264,763.55	2,036,112.22	192,879.45	3,263.24	3,263.08		12,877.29	1,289.00	
LAWRENCE,	94,270	2,391,242.92	2,086,356.36	225,623.38	2,356.54	2,833.04	44,993.62	7,872.25	1,185.00	35.00
SOVERVILLE,	93,091	2,213,576.71	2,127,519.33	42,626.27	13,169.85	5,650.79		4,937.00	1,228.00	3,221.50
BROCKTON,	66,254	1,708,415.03	1,462,235.77	315,291.14	4,768.50	2,102.32		3,589.50	279.00	
BROCKTON,	60,293	1,711,830.67	1,485,105.72	181,426.57	3,058.09	10,515.70	25,281.16	4,121.75	654.00	
HOLYOKE,	53,884	1,303,516.44	1,232,040.56	115,736.75	8,401.03	5,220.08	19,505.25	7,207.50	602.00	
HAYVERHILL,	49,103	1,233,658.95	1,220,771.04	52,494.09	3,248.21	1,243.04		1,792.75	592.00	
QUINCY,	47,876	1,431,166.32	1,394,270.75	53,183.38	2,439.75	113,402.51		4,252.25	633.00	
NEWTON,	46,054	1,823,992.44	1,718,340.55	53,195.32	2,691.76	885.74		1,053.30	432.00	
CHELSEA,	43,184	1,050,811.24	919,317.89	103,690.68	2,812.96	5,730.70	13,227.83	2,025.00	499.00	
SALEM,	42,529	1,266,457.95	1,177,021.01	72,968.55		1,256.88	7,121.53	3,966.05	389.00	
PITTSBURG,	41,763	999,415.02	926,846.56	56,008.30	24.92	4,159.88	8,901.75	4,048.03	494.00	
FITCHBURG,	41,029	1,140,295.02	1,010,174.35	107,551.24	6,371.54	448.12		1,328.50	511.00	898.75
EVERETT,	40,120	1,227,626.33	1,144,237.36	65,994.60	5,734.00	2,402.28		2,258.54	468.00	990.00
MEDFORD,	39,038	1,003,527.46	908,841.29	17,005.13	4,340.01	4,334.09		2,344.15	345.00	
TAUNTON,	37,137	918,890.63	775,179.31	124,166.09		1,523.64	5,389.60	8,622.00		
CHICOPEE,	36,214	813,550.82	691,260.38	103,460.49		1,255.96				
WALTHAM,	30,915	766,468.01	718,756.44	37,884.73	52.11	1,255.96		2,839.17	388.00	36.00
REVERE,	28,923	678,514.17	655,926.65	6,431.69	2,237.35	125.54		7,691.10	390.00	
GLoucester,	22,947	707,779.33	659,580.80	64,357.69	2,272.42	7,694.93		2,004.25	235.00	
BEVERLY,	22,561	905,893.25	831,738.88	41,238.81	1,780.96	24,632.90	8,137.50	1,147.00	234.00	
NORTH ADAMS,	22,282	433,697.92	384,402.75	32,117.13		1,175.51		898.50	221.00	
GLoucester,	21,951	461,502.74	379,955.97	45,500.22	2,094.53	782.26	11,746.68	1,773.00	229.00	
LEOMINSTER,	19,744	388,866.03	323,903.44	56,424.48	66.36	1,835.75	4,082.61	1,035.00	227.00	4.00
ATLEBORO,	19,731	499,652.53	472,365.04	20,651.25		633.94		2,360.65	259.00	87.75
PEABODY,	19,552	443,600.87	383,630.12	49,227.03	1,403.20	1,548.90		2,135.50	165.00	216.50
MELROSE,	18,204	546,755.56	523,965.63	13,176.19	1,174.77	3,439.61		566.00	178.00	
WOBURN,	16,574	396,171.12	342,832.67	47,073.33	1,425.52	1,194.49		885.40	158.00	
NEWBURYPort,	15,618	279,701.63	243,862.65	29,170.27	261.40	2,796.20		767.00		
METHUEN,	15,189	290,634.74	268,080.71	16,180.93	1,337.53	270.29		573.25	154.00	
MARLBOROUGH,	15,028	334,572.40	298,837.83	24,830.23	674.01	1,418.81	3,915.00	528.50	169.00	
33 Cities,	2,741,599	\$95,762,008.56	\$85,865,419.70	\$7,196,675.15	\$255,496.34	\$291,536.81	\$820,115.75	\$289,296.92	\$31,915.00	\$65,362.13

TABLE II. — General Revenue — Concluded.

CITIES.	Population of 1920	D. FINES AND FORFEITS			E. GRANTS AND GIFTS				F Other General Revenue	
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
					FROM STATE		From County, Dog Licenses	For Expenses		For Outlays
					Education	All Other				
BOSTON.	748 060	\$64,527.14	—	\$3,914.00	\$121,009.49	\$900.00	\$21,472.00	\$52,943.20	\$203,823.60	\$124.27
WORCESTER.	179,754	10,096.77	\$289.50	670.00	47,198.09	—	5,853.78	7,390.70	—	53.94
SPRINGFIELD.	129,614	12,808.49	—	—	10,161.34	—	4,859.54	1,174.41	—	—
NEW BEDFORD.	121,217	5,815.31	—	—	21,310.43	—	5,450.21	2,654.87	—	—
FALL RIVER.	120,485	6,761.05	40.39	—	6,896.67	—	4,082.07	719.13	500.00	—
LOWELL.	112,759	9,203.65	—	—	14,990.65	935.00	3,986.58	2,454.56	—	—
CAMBRIDGE.	109,694	3,570.35	—	128.00	5,895.67	—	3,170.93	1,705.96	—	—
LYNN.	99,148	8,455.80	—	850.08	1,137.71	—	2,370.29	—	—	259.09
LAWRENCE.	94,270	7,852.50	—	—	8,240.47	1,000.00	745.40	2,099.36	—	—
SOMERVILLE.	93,091	2,305.22	375.50	653.22	8,751.72	—	2,107.92	1,593.61	—	—
BROCKTON.	66,254	5,276.84	—	—	53.87	—	4,085.40	—	—	—
HOLYOKE.	60,203	6,446.08	—	—	13,679.08	—	1,269.78	3,330.83	—	—
HAVERHILL.	53,884	6,063.93	—	—	800.00	—	2,143.24	1,375.00	—	13.15
MALDEN.	49,103	1,836.37	—	—	288.04	—	1,410.75	22.50	—	—
QUINCY.	47,876	5,609.06	72.50	61.00	9,526.29	900.00	2,125.19	1,698.86	—	175.00
NEWTON.	46,054	2,194.55	—	—	25,379.93	—	3,200.17	5,073.56	—	1.00
CHELSEA.	43,184	2,364.71	—	146.00	786.68	—	1,078.80	—	—	—
SALEM.	42,529	2,486.42	—	105.92	413.77	—	693.35	1,416.00	—	—
PITTSFIELD.	41,763	2,030.11	—	12.25	263.53	—	1,757.26	—	—	13.55
FITCHBURG.	41,029	3,008.12	—	10.00	32.13	—	1,641.03	250.00	—	—
EVERETT.	40,120	2,563.62	—	136.00	1,303.38	—	1,054.50	106.70	2,500.00	—
MEDFORD.	39,038	1,675.65	—	215.50	604.12	900.00	2,360.94	—	—	—
TAUNTON.	37,137	1,204.92	—	—	53.31	—	1,291.67	49.08	—	—
CHICOPEE.	36,214	1,733.50	—	—	1,541.67	—	1,545.38	609.46	—	—
WALTHAM.	30,915	2,177.21	9.50	11.00	1,400.56	—	1,582.51	44.82	—	—
REVERE.	28,823	2,880.41	—	128.00	1,577.83	—	1,430.00	—	—	—
GLOUCESTER.	22,947	1,385.00	—	—	1,012.09	—	646.05	142.28	—	—
BEVERLY.	22,561	993.97	—	—	2,579.68	—	848.91	546.86	—	—
NORTH ADAMS.	22,282	1,741.50	—	—	357.90	—	824.31	—	—	—
NORTHAMPTON.	21,951	1,643.00	—	—	9,909.47	—	602.24	14,867.03	—	—
LEOMINSTER.	19,744	827.50	—	—	1,490.52	—	1,651.15	1,047.29	—	—
ATTEBORO.	19,731	1,172.70	—	—	416.67	—	1,678.64	26.89	—	—
PEABODY.	19,552	5,134.37	—	—	15.43	—	—	—	—	—
MELROSE.	18,294	445.58	—	—	533.26	—	1,187.88	1,781.00	—	—
WOBURN.	16,574	1,183.00	—	—	354.57	—	952.85	10.00	—	—
NEWBURYPORT.	15,618	1,165.90	—	14.00	—	900.00	255.95	—	—	—
METHUEN.	15,189	1,914.50	—	—	101.33	—	699.39	1,188.45	—	—
MARLBOROUGH.	15,028	1,181.45	—	—	1,388.88	—	1,143.42	126.48	—	—
38 Cities.	2,741,599	\$199,756.25	\$787.39	\$7,054.97	\$321,256.20	\$5,535.00	\$92,760.62	\$107,252.75	\$206,823.60	\$640.00

1 Includes \$28,241.89 reimbursement from State on account of teachers' pensions.

2 Includes \$21.86 reimbursement from State on account of teachers' pensions.

STATISTICS OF MUNICIPAL FINANCES.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1920	A		B. SPECIAL ASSESSMENTS					C. PRIVILEGES			D		
		Total Receipts	FOR EXPENSES	FOR OUTLAYS				Public Service (Excise Tax)	Minor and (Tax)					
				Street Sprinkling	Moth Extermi- nation	Sewers	Sidewalks and Curbings				All Other			
BOSTON . .	748,080	\$10,401,227.34	—	\$15,560.80	\$70,082.10	\$16,123.46	\$196,651.13	—	—	\$23,448.08	\$18,061.42	\$25,658.85	\$31,142.00	\$2,043,824.22
WORCESTER . .	179,754	1,649,220.43	\$96,887.54	2,754.80	—	—	—	63,216.92	—	19,204.40	26,252.51	—	300.00	484,691.86
SPRINGFIELD . .	129,614	1,107,556.42	39,989.28	—	—	—	—	—	—	11,329.36	—	—	—	321,149.35
NEW BEDFORD . .	121,217	767,420.54	—	—	420.00	—	—	—	—	—	13,771.33	—	—	199,481.35
FALL RIVER . .	120,485	681,383.10	1,783.57	—	—	—	—	—	—	—	17,604.22	—	—	134,417.29
LOWELL . .	112,759	652,716.40	25,576.86	2,420.22	10,898.57	1,535.20	—	—	—	—	26,805.38	—	225.00	230,270.14
CAMBRIDGE . .	109,694	937,128.81	2,349.61	958.82	—	—	—	—	—	772.49	5,245.57	—	890.00	245,466.19
LYNN . .	99,148	751,129.32	26,454.17	1,067.79	4,493.94	8,347.88	—	—	—	—	—	—	—	207,756.73
LAWRENCE . .	94,270	361,355.57	14,975.10	356.81	2,764.63	4,358.19	—	—	—	2,583.01	1,420.88	—	—	83,105.97
SOMERVILLE . .	93,091	495,966.24	38,553.73	1,349.35	—	—	—	—	—	2,806.11	4,819.78	—	—	164,389.98
BROCKTON . .	66,254	478,933.71	18,299.36	1,725.66	—	—	—	—	—	—	—	—	—	163,605.63
HOLYOKE . .	60,203	1,196,074.27	—	—	921.73	4,731.74	—	—	—	—	—	—	—	70,537.71
HAVERHILL . .	53,884	368,881.25	13,624.25	638.75	2,330.04	400.02	—	—	—	—	—	—	—	99,442.16
MALDEN . .	49,103	357,204.79	17,192.56	82.08	17,496.30	—	2,437.78	—	—	—	2,946.90	—	250.00	298,557.12
QUINCY . .	47,876	565,827.20	10,104.72	1,196.57	13,348.66	3,369.39	7,415.03	—	—	16,721.07	—	—	—	165,162.65
NEWTON . .	46,054	514,410.64	31,191.41	14,867.27	—	—	19,127.74	—	—	—	—	—	—	135,092.13
CHelsea . .	43,184	282,337.41	13,387.75	—	—	—	—	—	—	235.19	1,647.60	—	400.00	95,048.76
SALEM . .	42,529	301,428.22	9,203.62	78.31	2,509.30	1,310.82	—	—	—	—	—	—	—	99,818.26
PITTSFIELD . .	41,763	213,127.56	22,292.02	—	3,667.53	—	—	—	—	—	—	—	—	137,798.73
EVERETT . .	41,029	320,388.24	3,062.49	603.95	1,070.52	2,829.16	—	—	—	3,431.41	739.39	—	—	37,447.55
MEDFORD . .	39,038	280,407.66	19,352.97	159.95	—	—	19,924.85	—	—	9,437.85	5,877.72	—	100.00	78,094.55
TAUNTON . .	37,137	570,303.91	12,584.27	463.20	5,241.08	14,359.49	—	—	—	—	—	—	—	55,058.91
CHICOPEE . .	36,214	319,259.59	3,508.79	—	—	—	—	—	—	4,246.74	970.82	—	202.50	57,682.32
WALTHAM . .	30,915	201,548.81	1,556.49	—	—	217.80	808.80	—	—	—	—	—	93.00	52,535.86
REVERE . .	28,823	158,981.42	2,940.84	755.96	3,812.05	—	2,751.57	—	—	—	—	—	—	40,337.41
GLOUCESTER . .	22,947	202,478.25	2,940.84	—	—	—	—	—	—	—	—	—	—	41,199.03
BEVERLY . .	22,561	156,585.71	69.60	415.42	7,686.90	—	—	—	—	1,354.25	200.00	—	200.00	42,478.15
NORTH ADAMS . .	22,282	122,056.45	5,932.52	—	200.00	154.37	372.92	—	—	—	—	—	—	19,045.73
NORTHAMPTON . .	21,451	139,063.78	1,853.60	—	892.50	—	—	—	—	—	—	—	—	40,588.17
LEONARDTOWN . .	19,734	118,662.89	135.86	—	—	—	—	—	—	—	—	—	—	34,033.38
ATTLEBORO . .	19,731	151,690.24	—	—	—	—	—	—	—	546.90	—	—	—	20,467.80
PEABODY . .	19,552	397,821.43	889.81	118.75	1,975.52	791.85	—	—	—	11,829.51	705.66	—	100.00	59,263.87
MELROSE . .	18,204	157,285.08	12,044.59	—	2,649.70	—	1,898.72	—	—	5,486.69	—	—	—	33,146.92
WOBURN . .	16,574	131,990.01	2,058.66	863.30	10.12	454.34	—	—	—	—	—	—	50.00	33,974.72
NEWBURYPORT . .	15,618	122,205.08	5,267.15	625.95	—	—	—	—	—	—	529.84	—	—	23,119.96
METHUEN . .	15,189	70,088.93	2,736.55	—	466.33	—	—	—	—	—	—	—	—	9,152.76
MARLBOROUGH . .	15,028	111,981.39	—	1,274.15	—	—	—	—	—	—	—	—	—	40,848.73
38 Cities,	2,741,599	\$26,030,434.88	\$452,946.23	\$56,286.03	\$154,695.15	\$58,191.86	\$314,605.46	\$112,870.66	\$93,284.76	\$382,906.99	\$34,052.50	\$39,116.47	\$382,906.99	\$5,788,830.17

† Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.

‡ Includes \$25 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.

33

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other ¹
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON.	—	—	\$2,243,202.75	\$53,328.26	\$2,191,889.78	\$19,566.50	\$19,588.25	\$8,724.32	\$1,217.50	\$1,491,428.64	\$986,297.07
WORCESTER.	—	—	571,085.61	10,085.16	—	18,631.00	17,458.45	9,362.31	1,715.29	238,352.11	86,549.80
SPRINGFIELD.	—	—	463,242.40	49,547.70	3,158.68	—	—	—	—	39,584.54	46,837.82
NEW BEDFORD.	—	—	366,294.86	5,035.39	6,464.18	11,730.00	14,079.11	7,675.30	—	92,241.61	38,897.85
FALL RIVER.	—	—	266,174.19	8,633.73	921.36	8,068.00	14,416.64	7,591.27	—	115,048.29	29,694.16
LOWELL.	—	—	284,440.72	24,357.11	105.85	5,205.50	10,293.11	9,022.00	—	73,146.50	47,767.54
CAMBRIDGE.	—	—	403,249.34	18,096.45	3,324.60	14,195.69	12,888.67	6,543.90	—	154,076.71	69,110.77
LYNN.	—	—	344,115.62	3,374.22	—	17,965.14	9,289.63	12,503.48	4,719.25	57,595.86	31,261.65
LAWRENCE.	—	—	156,631.39	5,351.73	—	7,630.00	9,890.09	7,002.96	—	25,291.05	31,404.75
SOMERVILLE.	—	—	247,814.39	6,172.98	—	5,777.00	5,026.80	455.75	20.00	24,629.97	34,127.46
BROCKTON.	—	—	195,338.51	3,563.17	—	—	—	—	—	34,846.19	54,662.83
HOLYOKE.	2 8807,725.21	3 \$76,330.36	147,883.03	19,794.63	26.17	6,750.10 ²	5,902.35	5,777.45	295.70	30,810.99	33,587.38
HAYDEN.	—	—	166,872.85	1,578.29	—	—	—	—	—	32,521.84	39,959.80
MALDEN.	—	—	119,436.39	2,238.14	3,213.10	7,842.00 ²	7,676.07	2,126.12	84.00	54,983.38	54,983.38
QUINCY.	—	—	260,414.33	12,452.06	—	—	—	15.00	—	82,657.01	23,657.10
NEWTON.	—	—	169,302.11	12,121.98	19.60	3,866.08	2,761.83	660.50	—	36,022.00	24,871.66
CHELSEA.	—	—	132,175.70	1,970.39	3,330.61	—	—	—	—	15,249.61	30,473.00
SALEM.	—	—	128,902.24	2,287.29	348.10	—	—	—	—	—	—
PITTSFIELD.	—	—	123,616.86	4,468.20	—	2,893.75	5,829.67	2,716.25	—	14,281.45	30,069.09
FITCHBURG.	—	—	106,665.78	5,209.33	—	11,961.40	2,918.84	618.62	—	20,195.53	34,675.47
EVERETT.	—	—	90,724.03	1,500.00	—	9,873.22	3,153.46	1,661.86	250.00	4 25,545.42	22,049.27
MEDFORD.	—	—	107,427.11	587.23	—	1,605.00	3,529.37	2,232.87	46.00	47,723.08	12,686.01
TAUNTON.	291,766.28	9,323.18	92,319.62	3,617.79	—	959.50	1,575.05	667.99	8.00	48.30	9,237.83
CHICOPEE.	162,171.01	16,572.59	92,107.49	1,229.30	112.00	4,285.50	2,668.62	3,971.18	2,377.41	17,112.58	14,501.12
WALTHAM.	—	—	81,834.10	2,436.88	—	—	—	—	—	15,441.50	—
REVERE.	—	—	130,040.57	1,987.91	—	1,325.00	—	63.88	9.00	15,145.99	15,145.99
GLOUCESTER.	—	—	67,172.86	1,034.28	—	2,949.05	3,124.17	1,706.00	—	19,001.59	—
BEVERLY.	—	—	74,239.49	1,687.04	572.85	3,342.50	3,081.49	466.00	65.00	2,893.54	—
NORTH ADAMS.	—	—	55,203.29	5,150.50	—	1,574.50	—	229.90	—	31,832.45	—
NORTHAMPTON.	—	—	62,177.69	700.00	806.28	480.50	289.00	—	72.44	6,842.45	5,547.01
LEOMINSTER.	—	—	75,367.71	2,390.36	2,685.79	—	—	—	—	9,318.76	25,416.63
ATTLEBORO.	—	—	155,565.54	2,686.51	1,828.41	1,129.70	1,828.41	857.07	697.50	1,393.18	10,115.24
PEABODY.	146,921.45	5,509.19	51,234.69	2,828.36	1,030.68	6,102.00	4,392.75	1,878.20	869.25	11,817.01	17,048.41
MELROSE.	—	—	65,583.75	607.79	2.30	1,965.00	3,373.83	1,887.63	16.10	15,565.91	14,131.43
WOBURN.	—	—	64,892.46	664.00	—	164.00	1.00	—	—	9,331.08	—
NEWBURYPORT.	—	—	43,882.48	3,234.62	—	915.00	135.30	—	—	158.00	8,070.36
METHUEN.	—	—	—	—	—	485.00	—	685.53	10.00	10,431.84	6,288.64
MARLBOROUGH.	—	—	31,524.26	433.24	—	—	—	—	—	—	—
38 Cities.	\$1,408,583.95	\$107,735.32	\$9,375,155.30	\$283,411.55	\$2,218,011.93	\$179,257.63	\$165,146.96	\$97,156.34	\$12,472.44	\$2,674,451.99	\$2,021,765.14

¹ For detail see Table V, p. 43.² Includes \$312,748.22 from gas.³ Includes \$38,708.80 from gas.⁴ Includes \$5,296.93 applied to payment of interest on water loans.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*
1. General Government.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON,	748,060	\$62,651.01	\$15.00	—	\$51,753.81	\$1,909.02	\$6,490.37	\$724.08	\$1,758.73
WORCESTER,	179,754	12,453.72	—	—	7,996.90	1,046.00	2,466.36	675.45	269.01
SPRINGFIELD,	129,614	22,325.74	—	—	4,931.76	891.70	1,730.10	3.57	14,768.61
NEW BEDFORD,	121,217	4,942.47	—	—	2,303.43	448.75	2,004.15	186.14	—
FALL RIVER,	120,485	3,825.40	—	—	2,615.57	—	1,193.00	5.00	11.83
LOWELL,	112,759	4,363.61	—	—	2,731.37	205.00	1,427.24	—	—
CAMBRIDGE,	109,694	7,298.96	—	—	4,998.07	—	1,180.15	1,021.26	99.48
Lynn,	99,148	6,512.28	—	—	5,878.53	10.00	536.35	87.40	—
LAWRENCE,	94,270	1,375.66	—	—	1,100.00	—	601.37	—	773.29
SOMERVILLE,	93,091	8,226.11	—	—	7,170.99	19.50	966.05	69.57	—
ROCKTON,	66,251	2,060.35	—	—	2,929.10	—	111.25	10.00	—
HOLYOKE,	60,203	2,649.83	—	—	2,449.22	—	399.68	—	2,250.15
HAVERHILL,	53,884	4,375.23	—	—	2,897.24	—	940.95	—	882.46
MALDEN,	49,103	3,080.64	—	—	3,713.03	—	183.40	—	—
QUINCY,	47,876	4,106.45	—	—	1,153.85	—	452.82	—	—
NEWTON,	46,064	1,688.36	—	—	4,274.01	30.00	476.40	58.11	—
CHELSEA,	43,184	4,698.59	—	—	1,320.65	—	338.32	—	—
SALEM,	42,529	2,043.16	—	—	1,221.51	—	722.31	—	—
PITTSFIELD,	41,763	2,054.85	—	—	1,411.25	52.00	591.60	—	56.26
FITCHBURG,	41,029	3,540.61	—	—	245.65	62.00	588.46	—	2,614.50
EVERETT,	40,120	6,322.67	36.34	3.85	2,734.35	2.30	222.87	60.00	3,322.31
MEDFORD,	39,038	4,307.65	—	—	3,629.45	—	618.20	—	—
TAUNTON,	37,137	1,120.11	—	—	575.15	—	536.75	—	8.21
CHICOPPE,	36,214	1,549.40	—	—	742.40	—	—	—	807.00
WALTHAM,	30,915	2,084.81	—	—	1,672.21	4.00	375.03	1.75	31.82
REVERE,	28,823	5,468.81	—	—	4,842.93	1.00	214.88	380.00	380.00
GLOUCESTER,	22,947	3,033.26	—	—	1,438.16	—	87.25	1.00	1,506.85
BEVERLY,	22,561	745.24	—	—	14.00	—	347.00	12.00	372.24
NORTH ADAMS,	22,282	206.40	—	—	—	55.00	140.35	1.05	10.00
NORTHAMPTON,	21,951	664.27	—	—	—	42.00	260.00	—	362.27
LEOMINSTER,	19,744	2,768.52	—	—	38.33	—	52.95	—	2,677.24
ATTLEBORO,	19,731	1,007.76	—	—	11,007.76	—	223.35	—	—
PEABODY,	19,731	1,792.69	—	—	576.75	—	223.35	3.00	989.59
MELROSE,	18,552	6,168.88	—	11.14	1,378.30	—	104.70	96.15	4,578.59
WOBURN,	18,204	2,223.30	—	3.00	2,010.10	—	167.90	41.30	1.00
NEWBURY,	15,674	736.67	1.87	.30	220.50	1.20	32.80	—	480.00
METHUEN,	15,618	1,060.29	—	—	912.32	—	137.47	—	10.50
MARLBOROUGH,	15,028	406.58	—	—	308.01	51.00	38.00	1.25	8.32
33 Cities,	2,741,599	\$206,990.34	\$53.21	\$19.69	\$132,846.75	\$4,830.47	\$26,960.03	\$3,219.93	\$39,060.26

¹ Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 2. *Protection of Persons and Property.*

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Protection of Persons and Property
							Insect Pest Extermination	Planting and Trimming Trees	
BOSTON,	748,080	\$57,676.40	\$10,668.59	\$7,184.00	—	\$39,707.81	—	—	\$26.00
WORCESTER,	179,754	22,042.75	17,300.00	1,915.47	—	1,232.71	\$403.40	\$591.08	600.00
SPRINGFIELD,	129,411	3,018.37	1,777.38	121.32	—	1,119.07	—	—	213.00
NEW BEDFORD,	121,217	2,962.32	1,094.30	413.80	—	1,289.42	—	—	—
FALL RIVER,	120,485	1,929.14	204.00	133.90	—	798.99	654.30	117.95	—
LOWELL,	112,759	3,212.76	3,022.73	390.00	—	1,725.88	74.15	—	151.52
CAMBRIDGE,	109,694	3,354.20	1,633.22	762.69	—	677.55	17.50	81.72	1,310.07
BALTIMORE,	99,148	3,863.32	1,124.55	101.30	—	1,272.35	55.05	—	690.00
LYNN,	99,270	4,818.52	3,218.00	107.55	—	802.97	—	—	—
LAWRENCE,	93,091	2,237.88	1,699.57	3.42	—	531.89	3.00	—	—
SOMERVILLE,	66,254	3,565.86	106.50	187.61	—	869.37	413.84	1,958.54	—
BROCKTON,	60,203	2,144.38	260.00	1,131.12	—	751.26	—	2.00	—
HOLYOKE,	53,884	1,266.86	450.30	134.55	—	531.70	150.31	—	—
HAVERHILL,	49,103	651.53	74.09	116.04	—	355.15	46.00	60.25	—
MALDEN,	47,876	1,007.69	277.83	326.42	—	403.44	—	—	—
QUINCY,	46,054	13,343.27	1,573.49	35.52	—	310.68	11,423.58	—	—
NEWTON,	43,184	1,053.83	205.70	70.67	—	754.23	—	—	23.23
CHELSEA,	41,763	1,158.38	41.13	—	—	493.89	—	.40	670.00
SALEM,	42,529	5,247.40	4,023.14	59.97	—	2,597.25	—	—	520.00
PITTSBURG,	41,029	3,683.54	2,137.76	682.04	—	416.81	13.65	433.28	—
FITCHBURG,	40,120	540.73	63.50	185.20	—	291.73	—	—	.30
EVERETT,	39,038	611.59	196.00	183.03	—	180.62	—	42.00	9.94
MEDFORD,	37,137	1,490.09	1,490.09	756.28	—	366.40	—	1,315.34	1,174.80
TAUNTON,	36,214	361.07	39.77	29.43	—	291.87	—	—	—
CHICPEE,	30,915	3,475.88	1,664.50	7.00	—	261.43	—	1,542.95	—
WALTHAM,	28,823	252.76	141.19	—	—	111.57	—	—	—
REVERE,	22,947	2,880.40	2,583.40	—	—	250.00	35.00	10.00	2.00
GLOUCESTER,	22,561	541.05	106.30	273.00	—	181.75	—	—	—
BEVERLY,	22,282	355.92	—	—	—	355.92	—	—	—
NORTH ADAMS,	21,951	1,287.50	589.26	23.04	—	145.20	—	520.00	—
NORTHAMPTON,	19,744	1,132.31	13.25	595.45	\$10.00	42.05	—	187.70	—
LEOMINSTER,	19,731	504.21	—	357.80	—	146.41	293.86	—	—
ATTLEBORO,	19,552	2,089.18	26.75	118.56	—	408.56	502.81	—	1,012.50
PABODY,	18,204	420.08	31.50	182.05	—	70.57	49.96	86.00	—
MELROSE,	16,574	803.61	21.00	—	—	176.02	606.59	—	—
WOBURN,	15,618	1,975.06	1,422.48	119.15	—	244.99	185.44	3.00	—
NEWBURTPORT,	15,189	269.78	3.00	—	—	73.97	222.81	—	—
METHUEN,	15,028	1,568.24	510.50	505.00	—	219.53	453.21	—	—
MAHBOROUGH,	—	—	—	—	—	—	—	—	—
38 Cities,	2,741,599	\$164,490.88	\$59,804.86	\$17,274.98	\$10.00	\$58,531.01	\$15,614.46	\$6,852.21	\$6,403.36

1 Forest fires.

2 Includes inspection of oil and petroleum.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
§. Health and Sanitation.

CITIES.	Population of 1920	A Total Receipts	B. HEALTH		C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Dis- ease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal		Street Cleaning
BOSTON,	748,060	\$185,805.07	\$554.73	\$91,541.74	\$1,682.30	\$6,323.98	\$83,644.49	\$767.56
WORCESTER,	179,754	96,867.65	7,129.99	13,682.92	152.23	1,864.51	73,915.40	122.60
SPRINGFIELD,	129,614	25,677.77	7,026.67	8,459.95	70.90	864.88	8,138.54	1,054.96
NEW BEDFORD,	121,217	43,293.80	1,658.08	32,075.42	—	9,560.30	—	—
FALL RIVER,	120,485	23,717.88	2,620.50	16,217.88	212.70	—	—	—
LOWELL,	112,759	13,077.57	486.58	1,151.59	—	6,267.41	4,647.64	2,696.80
CAMBRIDGE,	109,694	45,064.04	2,445.42	17,877.44	591.26	712.09	24,555.00	534.35
LYNN,	99,148	32,382.01	5,184.24	12,894.90	64.75	2,676.53	12,970.29	—
LAWRENCE,	94,270	27,339.83	—	24,249.20	510.25	2,676.53	16,546.00	29.23
SOMERVILLE,	93,091	24,435.12	1,737.87	2,329.52	—	79,884.81	27,027.56	—
BROCKTON,	66,254	110,505.02	1,263.13	2,329.52	6,377.35	1,547.17	376.29	—
HOLYOKE,	60,203	22,078.27	1,889.25	11,888.21	22.03	22.68	—	—
HAYESVILLE,	53,884	10,828.14	4,882.64	5,900.79	206.25	4,938.37	—	—
HAVERHILL,	49,103	16,964.13	10,544.31	1,275.50	717.80	5,913.76	—	—
QUINCY,	47,876	20,224.97	1,600.07	885.00	73.78	11,108.34	—	—
NEWTON,	46,054	10,370.48	995.12	853.60	6.00	8,447.98	—	—
CHELSEA,	43,184	793.61	337.75	449.86	—	—	—	—
SALEM,	42,529	27,556.00	3,662.74	7,761.77	172.00	—	3,313.80	—
PITTSFIELD,	41,763	4,154.52	49.03	1,059.54	—	3,045.95	—	—
FITCHBURG,	41,029	11,488.41	3,453.17	4,182.85	23.60	3,852.39	—	—
EVERETT,	40,120	1,808.41	1,024.24	534.62	—	925.95	—	—
MEDFORD,	39,038	4,477.11	—	80.71	—	17.31	4,379.09	—
TAUNTON,	37,137	23,256.37	165.00	270.33	—	16,250.63	6,426.89	—
CHICOPEE,	36,214	6,172.82	—	6,155.82	17.00	3,312.11	419.01	—
WALTHAM,	30,915	5,749.06	1,061.38	1,589.00	79.23	2,282.78	—	—
REVERE,	28,823	4,155.91	111.50	811.75	167.90	—	—	—
GLoucester,	22,947	755.11	111.50	475.71	200.00	—	—	—
BEVERLY,	22,561	429.29	10.00	219.29	—	—	—	—
NORTH ADAMS,	22,282	1,082.93	264.60	2,851.68	—	818.33	—	—
LEONHARTON,	21,951	4,553.86	952.43	319.09	1.00	748.75	—	—
LEONHARTON,	19,744	1,647.32	849.47	331.20	147.56	331.20	—	—
ATTLEBORO,	19,731	727.23	465.81	261.42	—	—	—	—
PEABODY,	19,552	26,739.54	234.27	596.64	—	25,908.63	—	—
MELROSE,	18,204	3,506.78	259.22	474.99	—	2,772.57	—	—
WOBURN,	16,574	10,996.43	59.28	18.57	—	10,918.58	—	—
NEWBURYPORT,	15,574	883.30	374.00	58.57	—	14.33	36.30	—
METHUEN,	15,018	841.83	162.15	599.28	—	—	—	—
MARLBOROUGH,	15,028	12,866.76	329.28	186.43	80.40	12,051.05	—	—
38 Cities,	2,741,599	\$860,604.25	\$69,834.63	\$270,241.28	\$11,576.29	\$224,663.11	\$277,597.78	\$1,352.14
								\$5,339.02

1 Includes tuberculosis.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B General	C Sidewalks and Curbings	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON,	748,060	\$18,366.40	\$16,274.49	—	—	—	\$2,074.91	\$17.00
WORCESTER,	179,754	58,342.55	48,342.55	—	—	—	440.36	—
SPRINGFIELD,	129,611	51,035.06	46,957.72	—	—	—	—	—
NEW BEDFORD,	121,217	19,288.00	19,388.61	—	—	—	198.06	—
FALL RIVER,	120,485	9,542.08	9,246.91	—	\$47.71	—	—	—
LOWELL,	112,789	210.45	112.03	—	—	—	—	—
CAMBRIDGE,	109,694	1,822.67	1,718.83	—	—	103.84	—	—
LYNN,	99,148	1,812.85	1,638.28	—	—	72.00	—	—
LAWRENCE,	94,270	1,904.96	1,904.96	—	—	—	—	—
SOMERVILLE,	93,091	4,288.56	3,937.56	—	—	—	—	—
BROCKTON,	66,254	970.99	559.06	—	—	37.50	—	240.00
HOLYOKE,	60,203	2,250.14	1,480.20	—	—	238.98	—	—
HAYVERHILL,	53,884	92.57	1,480.20	—	—	75.00	—	—
MAIDEN,	49,103	1,779.91	1,509.12	—	10.66	—	—	29.77
QUINCY,	47,876	8,057.73	8,057.73	—	—	—	88.00	—
NEWTON,	46,054	7,138.47	7,050.47	—	—	—	—	—
NEWTON,	43,184	559.28	559.28	—	—	—	—	—
CHELSEA,	42,529	705.16	705.16	—	—	—	—	—
SALEM,	41,763	3,993.45	3,993.47	—	—	—	—	—
PITTSFIELD,	41,763	463.41	135.87	4.98	—	—	—	—
FITCHBURG,	40,120	781.74	135.87	115.54	—	—	—	—
EVERETT,	39,038	209.60	200.10	590.50	—	—	—	—
MEDFORD,	37,137	319.12	319.12	—	—	—	—	9.50
TAUNTON,	36,214	2,912.02	2,912.02	—	—	—	—	—
CHICOPEE,	30,915	1,955.72	1,955.72	—	—	—	—	—
WALTHAM,	28,823	132.79	132.79	—	—	—	—	—
REVERE,	22,947	3,864.96	1,988.96	7.00	—	—	—	—
GLOUCESTER,	22,561	223.85	223.85	—	—	1,279.00	—	590.00
BEVERLY,	22,282	1,877.01	1,700.01	177.00	—	—	—	—
NORTH ADAMS,	21,951	585.65	585.65	—	—	—	—	—
NORTHAMPTON,	19,744	1,637.14	1,637.14	—	—	—	—	—
LEOMINSTER,	19,731	747.42	747.42	—	—	—	—	—
ATLEBORO,	19,552	671.50	671.50	—	—	—	—	—
PEABODY,	18,204	293.97	293.97	—	—	—	—	—
MELROSE,	16,574	635.56	631.16	—	—	—	—	—
WOBURN,	15,618	53.76	45.84	4.40	—	—	—	—
NEWBURYPORT,	15,180	633.72	633.72	—	7.92	—	—	—
METHUEN,	15,028	2,976.55	2,976.55	—	—	—	—	—
MAHBOROUGH,	15,028	2,976.55	2,976.55	—	—	—	—	—
33 Cities,	2,741,599	\$216,738.38	\$201,353.06	\$3,583.65	\$66.29	\$8,097.78	\$2,801.33	\$386.27

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. *Charities.*

CITIES.	Population of 1920	A TOTAL RECEIPTS	B. ALMSHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Municipal General Hospitals	F Miscellaneous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON	748,060	\$582,657.88	\$488.25	\$15,187.55	\$1,105.96	\$18,095.60	\$91,935.92	\$9,069.82	\$257,404.71	\$174,075.50	1 \$15,204.59
WORCESTER	179,576	176,766.37	12,174.58	4,065.77	480.76	2,759.65	9,137.92	688.71	19,013.65	127,545.33	—
SPRINGFIELD	129,614	41,374.00	1,733.68	11,842.16	69.22	1,987.02	15,835.33	1,047.73	8,858.86	—	—
NEW BEDFORD	121,917	59,652.25	2,490.15	—	2,506.73	3,115.21	23,164.89	1,109.64	27,169.63	—	—
FALL RIVER	120,485	31,493.84	—	—	3,015.08	1,303.56	10,766.37	783.72	10,973.01	4,454.01	—
LOWELL	112,759	17,967.44	—	199.12	136.01	278.79	4,674.82	518.33	3,497.81	—	—
CAMBRIDGE	109,694	47,323.85	1,094.85	2,921.96	433.00	2,374.29	3,826.50	1,270.14	19,074.97	17,154.90	—
Lynn	94,118	40,115.11	3,733.32	1,184.27	176.35	4,960.32	18,600.43	1,742.90	10,726.92	—	—
LAWRENCE	94,270	30,235.14	1,338.38	5,368.73	350.50	1,073.38	10,590.30	1,331.98	10,906.62	—	—
SOMERVILLE	93,091	30,235.14	6,225.00	4,465.87	19.29	1,605.87	5,390.73	2,305.73	4,619.44	—	—
BROCKTON	66,254	25,087.39	9,588.17	2,419.89	329.23	3,398.60	4,434.32	297.54	4,619.44	—	—
HOLYOKE	60,203	18,899.12	1,213.30	1,105.72	—	1,551.28	8,995.33	527.66	5,905.63	—	—
HAYTHILL	53,884	57,321.82	4,725.63	4,456.70	30.23	2,418.49	8,586.24	8.40	4,613.80	34,121.22	—
MALDEN	49,173	26,959.83	1,026.07	1,201.75	56.30	2,418.49	10,772.23	674.24	10,810.75	—	—
QUINCY	47,806	69,558.80	2,998.73	244.00	110.03	216.29	1,099.39	532.37	7,958.27	59,099.72	—
NEWTON	46,054	14,803.26	—	775.32	219.88	666.19	1,410.13	395.81	11,502.67	—	—
CHELSEA	43,184	36,213.02	—	—	53.14	1,521.35	15,740.48	2,535.68	16,195.63	—	—
SALEM	42,529	29,821.60	2,184.56	1,473.61	272.00	3,503.36	12,629.66	290.07	9,408.34	—	—
PITTSFIELD	41,763	8,418.94	168.86	1,746.96	476.00	1,995.76	5,406.49	—	1,711.65	74,876.56	—
FITCHBURG	41,029	90,812.82	604.36	224.22	80.00	2,929.05	11,426.62	1,202.12	6,608.66	—	—
EVERETT	40,120	29,316.28	—	—	243.00	1,476.46	5,406.49	2,286.73	12,593.98	—	—
MEDFORD	39,038	5,390.79	—	—	56.00	243.00	274.01	895.58	2,997.07	—	—
TAUNTON	37,137	12,451.14	236.02	689.11	—	1,284.33	1,615.35	—	5,464.95	—	—
WALTHAM	36,214	6,460.11	286.80	462.50	—	3,370.54	3,270.54	—	2,097.68	—	—
CHICOPEE	30,915	15,507.09	1,287.21	82.28	10.85	1,082.85	1,507.08	5.00	9,820.63	—	—
REVERE	28,823	12,904.61	—	—	577.83	149.00	5,911.31	2,176.37	4,503.30	—	—
GLOUCESTER	22,947	6,258.29	—	500.60	—	417.36	1,656.56	3,583.77	3,583.77	100.00	—
BEVERLY	22,561	16,442.09	34.20	340.00	348.12	1,378.82	6,810.16	1,772.30	5,758.49	—	—
NORTH ADAMS	22,282	7,800.03	2,598.15	922.42	—	421.73	2,675.67	—	2,104.48	—	—
LEONHAMPTON	21,951	9,949.51	374.02	2,240.34	—	730.56	3,545.75	—	2,866.98	—	—
LEONHAMPTON	19,744	11,650.73	5,455.94	485.23	262.68	730.56	2,658.09	—	2,058.23	—	—
ATTLEBORO	19,731	7,257.09	1,291.65	—	165.06	1,289.52	887.51	—	3,623.35	—	—
PEABODY	19,552	9,083.64	1,348.91	552.86	72.00	1,637.62	2,196.84	30.00	3,245.41	—	—
MELROSE	18,204	4,183.77	—	—	124.20	600.49	1,594.07	—	2,375.01	—	—
WOBURN	16,574	8,740.40	623.93	373.48	—	3,124.26	3,124.26	520.81	3,466.11	—	—
NEWBURYPORT	15,618	4,662.94	624.57	330.40	127.10	84.87	1,950.02	180.32	1,365.66	—	—
METHUEN	13,189	5,569.16	509.63	59.53	—	—	—	—	—	—	—
MARLBOROUGH	13,028	5,308.83	2,641.35	67.97	59.64	442.08	758.85	—	1,138.34	—	—
38 Cities,	2,741,599	\$1,603,692.63	\$68,649.58	\$67,817.69	\$12,327.11	\$68,741.25	\$317,081.67	\$34,501.69	\$527,697.14	\$491,327.24	\$15,349.31

1 Children's Institutions Department, \$7,105.55; Suffolk School for Boys, \$6,035.35; Administration Building, \$1,686.11; Steamer Monitor, \$377.58.

2 Includes \$73.33 from individuals. 3 Includes \$7 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
6. Soldiers' Benefits.

CITIES.	Popu- lation of 1920	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON,	748,060	\$753,279.68	\$747,316.21	\$3,435.00	\$2,528.47	—
WORCESTER,	179,754	52,349.99	51,564.49	435.50	350.00	—
SPRINGFIELD,	129,614	41,422.95	41,387.95	—	—	\$35.00
NEW BEDFORD,	121,217	24,014.50	22,430.00	1,234.50	350.00	—
FALL RIVER,	120,485	50,724.85	50,624.85	—	100.00	—
LOWELL,	112,759	68,670.05	67,492.05	878.00	300.00	—
CAMBRIDGE,	109,694	103,562.91	103,145.41	317.50	100.00	—
LYNN,	99,148	89,725.16	87,042.66	1,932.50	750.00	—
LAWRENCE,	94,270	14,011.19	13,831.19	90.00	90.00	—
SOMERVILLE,	93,091	79,661.07	79,426.07	85.00	150.00	—
BROCKTON,	66,254	17,094.08	15,988.08	756.00	350.00	—
HOLYOKE,	60,203	13,024.99	12,828.99	96.00	100.00	—
HAVERHILL,	53,884	20,675.49	20,323.49	65.00	287.00	—
MALDEN,	49,103	46,507.98	46,205.48	202.50	100.00	—
QUINCY,	47,876	10,046.50	9,846.50	—	200.00	—
NEWTON,	46,054	9,793.58	9,613.58	180.00	—	—
CHELSEA,	43,184	19,633.81	19,036.31	10.00	587.50	—
SALEM,	42,529	23,577.34	23,227.34	—	350.00	—
PITTSFIELD,	41,763	4,840.00	4,817.00	—	—	23.00
FITCHBURG,	41,029	14,753.91	14,350.23	66.00	50.00	287.68
EVERETT,	40,120	37,242.96	37,142.96	—	100.00	—
MEDFORD,	39,038	37,624.94	37,402.94	72.00	150.00	—
TAUNTON,	37,137	7,931.00	7,541.00	240.00	150.00	—
CHICOPPEE,	36,214	1,929.00	1,889.00	40.00	—	—
WALTHAM,	30,915	21,944.56	21,844.56	—	100.00	—
REVERE,	28,823	16,133.13	16,053.13	30.00	50.00	—
GLOUCESTER,	22,947	21,738.15	21,315.15	423.00	—	—
BEVERLY,	22,561	16,583.49	16,065.49	468.00	50.00	—
NORTH ADAMS,	22,282	4,583.20	4,583.20	—	—	—
NORTHAMPTON,	21,951	12,637.00	12,587.00	—	50.00	—
LEOMINSTER,	19,744	11,398.33	11,398.33	—	—	—
ATTLEBORO,	19,731	3,341.84	3,291.84	—	50.00	—
PEABODY,	19,552	7,429.33	7,141.33	288.00	—	—
MELROSE,	18,204	14,568.01	14,518.01	—	50.00	—
WOBURN,	16,574	6,972.45	6,922.45	—	50.00	—
NEWBURYPORT,	15,618	10,502.50	10,452.50	—	50.00	—
METHUEN,	15,189	3,033.00	3,033.00	—	—	—
MARLBOROUGH,	15,028	14,831.00	14,511.00	120.00	200.00	—
38 Cities,	2,741,599	\$1,707,793.92	\$1,688,190.77	\$11,464.50	\$7,792.97	\$345.68

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
7. Schools.

CITIES.	Popu- lation of 1920	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON,	748,060	\$166,801.30	\$25,277.97	\$114,997.62	\$24,296.81	\$2,228.90
WORCESTER,	179,754	50,151.25	288.00	39,053.56	9,847.19	962.50
SPRINGFIELD,	129,614	111,918.57	285.00	42,064.75	1,288.79	68,280.03
NEW BEDFORD,	121,217	16,463.40	354.00	6,775.83	613.11	8,720.46
FALL RIVER,	120,485	11,427.44	149.25	10,495.75	690.12	92.32
LOWELL,	112,759	12,409.72	504.00	7,202.77	-	4,702.95
CAMBRIDGE,	109,694	17,070.81	1,522.50	1,516.25	139.73	13,892.33
LYNN,	99,148	10,360.59	1,957.50	6,274.35	89.32	2,039.42
LAWRENCE,	94,270	2,693.11	185.25	2,479.17	6.19	22.50
SOMERVILLE,	93,091	5,709.81	1,014.75	3,660.42	-	1,034.64
BROCKTON,	66,254	1,955.61	687.00	322.60	880.00	66.01
HOLYOKE,	60,203	4,512.78	41.25	2,762.30	105.27	1,603.96
HAVERHILL,	53,884	3,814.16	639.00	1,915.77	559.98	699.41
MALDEN,	49,103	1,489.91	684.75	651.75	3.41	150.00
QUINCY,	47,876	8,986.27	1,014.00	4,127.04	221.34	3,623.89
NEWTON,	46,054	58,014.37	1,052.85	12,593.15	1,540.22	42,828.15
CHELSEA,	43,184	1,158.15	237.75	142.59	384.91	392.90
SALEM,	42,529	215.33	71.25	63.33	-	80.75
PITTSFIELD,	41,763	5,204.19	121.50	4,770.00	80.85	231.84
FITCHBURG,	41,029	3,452.46	241.50	2,896.50	305.42	9.04
EVERETT,	40,120	821.32	166.50	183.25	333.00	138.57
MEDFORD,	39,038	1,808.76	1,530.75	119.00	159.01	-
TAUNTON,	37,137	7,234.00	63.00	6,908.50	57.64	204.86
CHICOPEE,	36,214	184.75	134.25	-	-	50.50
WALTHAM,	30,915	428.07	148.50	105.00	-	174.57
REVERE,	28,823	438.65	276.75	161.90	-	-
GLOUCESTER,	22,947	2,353.46	126.75	1,988.13	166.94	71.64
BEVERLY,	22,561	6,923.94	37.50	6,675.11	211.33	-
NORTH ADAMS,	22,282	2,071.73	95.25	1,262.22	229.31	484.95
NORTHAMPTON,	21,951	10,240.43	58.50	4,412.04	520.00	5,249.89
LEOMINSTER,	19,744	3,413.92	147.50	634.00	220.90	2,411.52
ATTLEBORO,	19,731	1,908.54	78.25	1,445.25	384.29	.75
PEABODY,	19,552	992.60	394.35	586.25	-	12.00
MELROSE,	18,204	2,796.76	412.50	2,300.10	47.26	36.90
WOBURN,	16,574	3,325.63	1,352.25	1,955.53	17.85	-
NEWBURYPORT,	15,618	4,584.97	110.25	3,221.09	48.64	1,204.99
METHUEN,	15,189	2,503.19	114.00	1,991.82	188.64	208.73
MARLBOROUGH,	15,028	956.97	479.10	276.48	107.31	94.08
38 Cities,	2,741,599	\$546,796.92	\$42,055.02	\$298,991.17	\$43,744.78	\$162,005.95

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
8. Libraries.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON,	748,060	\$10,579.73	\$9,705.04	\$874.69
WORCESTER,	179,754	4,130.46	4,066.97	63.49
SPRINGFIELD,	129,614	—	—	—
NEW BEDFORD,	121,217	1,233.66	1,233.66	—
FALL RIVER,	120,485	1,100.00	1,100.00	—
LOWELL,	112,759	617.34	617.34	—
CAMBRIDGE,	109,694	1,532.10	1,532.10	—
LYNN,	99,148	1,307.37	1,307.37	—
LAWRENCE,	94,270	268.46	241.93	26.53
SOMERVILLE,	93,091	1,969.76	1,969.76	—
BROCKTON,	66,254	1,136.33	1,090.50	45.83
HOLYOKE,	60,203	—	—	—
HAVERHILL,	53,884	961.81	961.81	—
MALDEN,	49,103	1,087.69	1,079.69	8.00
QUINCY,	47,876	1,250.91	954.26	296.65
NEWTON,	46,054	3,072.94	3,072.94	—
CHELSEA,	43,184	570.80	570.80	—
SALEM,	42,529	823.19	820.37	2.82
PITTSFIELD,	41,763	—	—	—
FITCHBURG,	41,029	281.67	281.67	—
EVERETT,	40,120	461.50	461.50	—
MEDFORD,	39,038	569.80	569.80	—
TAUNTON,	37,137	267.67	267.67	—
CHICOPEE,	36,214	440.05	440.05	—
WALTHAM,	30,915	565.06	529.40	35.66
REVERE,	28,823	—	—	—
GLOUCESTER,	22,947	—	—	—
BEVERLY,	22,561	134.75	134.75	—
NORTH ADAMS,	22,282	452.38	452.38	—
NORTHAMPTON,	21,951	640.99	614.74	26.25
LEOMINSTER,	19,744	301.28	301.28	—
ATTLEBORO,	19,731	445.70	445.70	—
PEABODY,	19,552	—	—	—
MELROSE,	18,204	404.43	404.43	—
WOBURN,	16,574	262.25	262.25	—
NEWBURYPORT,	15,618	46.76	25.00	21.76
METHUEN,	15,189	—	—	—
MARLBOROUGH,	15,028	44.00	44.00	—
38 Cities,	2,741,599	\$36,960.84	\$35,559.16	\$1,401.68

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
9. Recreation.

CITIES.	Popu- lation of 1920	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON,	748,060	\$35,385.92	\$13,347.44	—	\$19,763.48	\$2,275.00
WORCESTER,	179,754	8,183.71	5,302.64	\$2,881.07	—	—
SPRINGFIELD,	129,614	1,231.25	826.25	—	405.00	—
NEW BEDFORD,	121,217	3,797.53	244.11	—	3,553.42	—
FALL RIVER,	120,485	88.30	88.30	—	—	—
LOWELL,	112,759	2,804.00	2,804.00	—	—	—
CAMBRIDGE,	109,694	16,987.74	13,796.00	1,428.55	1,763.19	—
LYNN,	99,148	290.30	290.30	—	—	—
LAWRENCE,	94,270	599.00	599.00	—	—	—
SOMERVILLE,	93,091	848.55	—	—	848.55	—
BROCKTON,	66,254	—	—	—	—	—
HOLYOKE,	60,203	—	—	—	—	—
HAVERHILL,	53,884	106.08	106.08	—	—	—
MALDEN,	49,103	8.50	8.50	—	—	—
QUINCY,	47,876	—	—	—	—	—
NEWTON,	46,054	39.71	—	39.71	—	—
CHELSEA,	43,184	—	—	—	—	—
SALEM,	42,529	1,351.65	1,351.65	—	—	—
PITTSFIELD,	41,763	1,363.20	443.00	—	920.20	—
FITCHBURG,	41,029	2,883.31	1,638.74	6.25	—	1,238.32
EVERETT,	40,120	200.00	20.00	180.00	—	—
MEDFORD,	39,038	—	—	—	—	—
TAUNTON,	37,137	—	—	—	—	—
CHICOPEE,	36,214	—	—	—	—	—
WALTHAM,	30,915	—	—	—	—	—
REVERE,	28,823	51.50	51.50	—	—	—
GLOUCESTER,	22,947	290.40	290.40	—	—	—
BEVERLY,	22,561	451.50	401.50	50.00	—	—
NORTH ADAMS,	22,282	10.13	10.13	—	—	—
NORTHAMPTON,	21,951	.84	—	—	—	.84
LEOMINSTER,	19,744	48.83	—	—	—	48.83
ATTLEBORO,	19,731	33.88	33.88	—	—	—
PEABODY,	19,552	—	—	—	—	—
MELROSE,	18,204	748.67	44.67	—	—	704.00
WOBURN,	16,574	6.00	6.00	—	—	—
NEWBURYPORT,	15,618	—	—	—	—	—
METHUEN,	15,189	46.91	30.00	16.91	—	—
MARLBOROUGH,	15,028	26.20	—	—	—	26.20
38 Cities,	2,741,599	\$77,883.61	\$41,734.09	\$4,602.49	\$27,253.84	\$4,293.19

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A Total Receipts	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON.	\$50,055,652.01	\$38,563,582.14	\$632,128.83	\$68,441.14	\$400,148.29	\$124.27	\$298,417.49	\$43,742.56	\$2,043,824.22	\$5,488,420.79	\$49,096.57	\$2,477,725.71
WORCESTER.	6,796,843.87	5,020,459.19	55,611.47	11,056.27	60,442.57	53.94	166,810.69	44,478.15	484,691.86	581,170.77	47,167.05	324,901.91
SPRINGFIELD.	5,792,110.46	4,504,561.57	58,988.69	12,808.49	16,195.29	—	148,663.11	35,372.81	321,149.35	515,938.78	—	86,422.36
NEW BEDFORD.	4,698,123.16	3,548,969.67	46,502.1	5,815.31	29,415.48	—	11,749.36	13,731.33	199,481.35	377,794.63	33,484.41	131,139.46
FALL RIVER.	3,066,267.08	3,271,687.04	44,197.63	6,801.44	22,366.79	—	19,387.79	27,030.38	134,417.29	275,729.28	30,075.91	144,742.45
LOWELL.	3,511,124.96	2,741,445.37	79,389.75	9,203.65	22,366.79	—	40,430.85	27,477.08	130,270.14	309,103.68	24,520.61	120,914.04
CAMBRIDGE.	4,999,996.82	4,632,453.94	15,682.97	3,698.35	10,772.58	259.09	9,326.49	800.00	245,466.19	434,630.39	33,628.26	223,187.48
LYNN.	3,015,892.87	2,416,062.38	54,106.29	9,305.88	3,508.00	—	40,333.78	21,983.96	207,556.73	347,689.84	44,477.51	88,857.51
LAWRENCE.	2,752,598.49	2,317,269.32	54,015.87	7,872.50	12,085.23	—	22,454.73	12,402.90	83,105.97	162,133.12	24,513.05	56,695.80
SOMERVILLE.	2,709,542.95	2,188,966.24	9,886.50	2,680.72	12,943.25	—	53,531.47	—	163,605.63	253,987.37	—	24,057.42
BROCKTON.	2,277,348.74	1,784,467.20	3,868.50	4,449.27	14,429.27	—	27,650.91	18,688.51	163,605.63	198,931.68	11,279.55	58,757.42
HAVERHILL.	2,907,904.94	1,657,047.99	30,056.91	6,446.08	18,279.69	—	5,663.47	6,634.84	70,537.71	1,051,733.23	—	61,509.02
MAVERICK.	1,762,337.69	1,355,601.37	27,314.75	6,063.93	4,823.24	13.15	16,983.06	19,512.35	99,442.16	198,477.31	58.00	64,398.37
QUINCY.	1,652,861.04	1,287,618.59	4,480.00	1,836.37	7,121.29	—	40,155.62	5,610.28	195,557.19	121,674.53	18,795.60	72,481.64
NEWTON.	2,056,992.72	1,461,945.37	9,052.25	5,742.56	14,250.34	175.00	35,434.37	16,439.12	165,162.65	276,079.49	17,728.19	55,983.38
CHELSEA.	1,333,148.65	1,026,686.07	19,748.98	2,194.55	33,653.66	1.00	81,907.49	7,657.82	135,092.13	181,424.09	15.00	108,314.11
SALEM.	1,567,886.17	1,258,818.49	2,524.00	2,592.34	2,523.12	—	11,791.23	11,536.58	65,048.76	134,165.69	—	60,893.66
PITTSFIELD.	1,212,542.58	984,061.74	11,476.58	2,042.36	1,820.79	13.55	31,097.24	900.00	99,818.26	134,520.14	—	36,473.00
FITCHBURG.	1,460,683.26	1,121,909.96	13,443.78	3,018.12	1,923.16	—	7,863.49	2,064.70	137,798.78	111,875.11	11,439.67	44,346.54
EVERETT.	1,501,935.12	1,217,223.88	2,738.25	2,699.62	4,964.58	—	5,781.39	7,507.57	117,553.42	117,553.42	15,498.86	54,871.00
MERRIDEN.	1,283,935.12	994,054.71	3,716.54	1,891.15	3,865.06	—	69,112.83	888.66	55,058.91	92,234.03	14,938.54	60,409.69
TAUNTON.	1,489,194.54	908,212.90	8,078.75	1,204.92	1,394.06	—	19,044.66	16,680.80	57,682.82	409,103.80	7,413.24	60,409.69
CHICOPEE.	1,132,810.41	796,244.51	11,876.30	1,793.50	3,696.51	—	8,726.35	3,117.74	20,237.82	274,081.01	3,210.54	9,286.13
WALHAM.	988,016.82	757,979.24	3,263.17	2,197.71	3,027.89	—	7,597.75	3,050.00	52,535.86	93,448.79	13,302.71	31,613.70
REVERE.	837,475.59	664,544.83	10,376.75	1,513.00	1,800.42	—	3,696.80	9,010.07	41,199.03	84,270.98	1,397.88	15,441.50
GLoucester.	1,062,478.96	734,089.16	8,081.10	1,513.00	3,975.45	—	9,526.26	11,478.52	42,478.15	68,207.14	7,779.22	19,001.59
REVERE.	545,754.37	899,542.83	1,381.00	993.97	1,182.21	—	6,662.81	4,484.67	19,045.73	76,499.38	6,954.99	2,893.54
NORTH ADAMS.	600,566.52	428,382.59	6,094.61	1,643.00	2,537.94	—	1,879.73	34,033.38	40,588.47	60,353.79	1,804.40	31,832.45
NORTHAMPTON.	507,598.92	389,583.37	1,256.00	1,643.00	4,188.96	—	12,934.02	5,834.41	19,045.73	60,353.79	841.94	12,389.46
LEOMINSTER.	651,349.77	403,650.23	2,707.40	1,172.70	2,122.20	—	3,678.37	7,144.72	20,467.87	31,713.37	4,512.68	11,508.42
ATTLEBORO.	841,422.30	543,979.84	2,731.00	5,445.58	3,502.14	—	22,198.45	5,966.74	33,146.92	53,865.35	13,242.20	28,865.42
PEABODY.	704,040.64	542,027.30	1,043.40	1,183.00	1,317.42	—	3,386.42	3,386.42	33,974.73	66,196.54	33,974.73	15,565.91
MELROSE.	528,101.13	370,419.78	946.00	1,179.90	1,155.05	—	3,386.42	3,386.42	23,119.96	65,556.46	1,650.00	23,462.51
WOBURN.	401,906.71	270,419.78	946.00	1,179.90	1,155.05	—	3,386.42	3,386.42	23,119.96	65,556.46	1,650.00	23,462.51
NEWBURYPORT.	360,723.67	286,001.57	729.50	1,914.50	1,989.17	—	3,386.42	3,386.42	23,119.96	65,556.46	1,650.00	23,462.51
METHUEN.	446,553.79	320,119.67	4,612.50	1,181.45	2,658.78	—	1,274.15	1,337.53	40,848.73	51,957.50	1,180.53	16,720.48
38 Cities.	\$121,792,443.44	\$93,613,451.98	\$1,206,689.80	\$207,598.61	\$733,628.17	\$640.00	\$1,281,996.67	\$416,959.49	\$5,768,330.17	\$13,392,898.05	\$454,033.37	\$4,696,217.13

1 Includes \$25 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

Cities.	Population of 1920	A		B	C	D	E	F
		Total Ex- PENSES						
BOSTON,	748,060	\$1,182,012.57		\$39,769.64	\$40,536.77	\$509,653.60	\$425,205.01	\$166,847.55
WORCESTER,	179,754	193,364.19		9,688.55	12,560.17	75,916.23	98,919.41	26,279.83
SPRINGFIELD,	129,614	221,802.92		1,502.18	8,120.85	81,506.81	73,296.46	57,376.62
NEW BEDFORD,	121,217	177,940.35		8,373.03	13,350.00	56,295.35	35,347.59	35,347.59
FALL RIVER,	120,485	135,196.72		13,537.39	13,350.00	43,905.60	53,121.13	16,474.35
LOWELL,	112,759	160,649.71		—	16,300.07	52,108.42	33,758.21	33,758.21
CAMBRIDGE,	109,694	192,226.38		22,619.33	13,676.10	67,623.03	56,331.59	31,976.33
LYNN,	99,148	114,977.04		5,637.47	4,473.80	45,583.54	45,507.13	13,775.10
LAWRENCE,	94,270	92,604.26		—	16,228.87	31,424.74	39,699.31	5,251.34
SOMERVILLE,	93,091	96,542.46		3,791.05	6,461.72	39,911.79	35,858.00	10,519.90
BROCKTON,	66,254	98,384.29		1,939.20	7,209.84	35,360.86	34,593.26	19,281.13
HOLYOKE,	60,203	102,060.99		1,488.22	6,962.26	33,940.59	39,465.18	20,204.74
HAYVERHILL,	53,884	70,082.44		—	16,599.00	25,432.59	20,223.66	7,827.19
HAVERHILL,	49,103	54,212.10		3,070.51	3,628.26	24,419.35	20,432.06	2,661.92
MALDEN,	47,876	80,972.01		7,328.06	7,024.93	33,367.05	26,635.52	6,026.45
QUINCY,	46,054	106,943.32		3,125.70	6,623.38	40,394.25	49,994.32	6,875.67
NEWTON,	43,184	64,030.62		6,054.55	3,004.20	18,685.21	19,594.15	16,762.51
CHELSEA,	42,529	64,083.36		8,171.12	4,559.33	20,845.69	26,685.67	3,821.55
SALEM,	41,763	60,688.96		2,800.30	1,963.23	25,450.47	27,228.96	3,246.00
FITCHBURG,	41,029	67,701.59		5,698.97	3,989.79	20,718.26	28,451.25	8,933.32
EVERETT,	40,120	61,886.84		5,958.41	5,604.77	17,314.28	26,234.98	6,764.42
MEDFORD,	39,038	63,535.32		1,083.55	5,445.70	27,456.79	20,569.16	8,980.12
TAUNTON,	37,137	54,846.66		5,923.02	2,198.62	22,483.00	19,157.49	5,984.53
CHICOPEE,	36,214	42,611.34		1,030.57	3,326.53	18,457.30	12,321.80	7,475.14
WALTHAM,	30,915	49,722.43		—	2,617.14	18,520.98	24,826.98	3,758.23
REVERE,	28,823	46,544.85		3,106.39	3,317.88	19,088.67	12,018.55	9,013.36
GLOUCESTER,	22,947	48,112.83		—	6,248.77	19,187.73	15,134.91	7,541.42
BEVERLY,	22,861	40,367.71		236.30	3,526.80	16,115.13	15,078.82	4,121.96
NORTH ADAMS,	21,951	28,517.50		1,161.01	1,006.57	10,106.57	13,274.70	3,738.92
NORTHAMPTON,	19,744	25,717.50		1,601.28	9,179.65	10,091.28	9,179.65	4,961.29
LEOMINSTER,	19,731	23,735.55		2,594.70	1,306.28	9,202.57	5,435.85	4,855.47
ATTLEBORO,	19,731	38,063.47		1,646.96	3,453.85	19,613.16	14,294.77	134.49
PEABODY,	18,552	37,953.91		607.20	3,487.43	15,829.95	9,510.50	6,172.31
MELROSE,	18,204	41,851.80		2,953.72	3,487.43	15,829.95	9,510.50	6,172.31
WOBURN,	16,574	32,514.57		1,443.05	1,719.62	14,437.10	13,462.48	10,788.65
WOBURN,	16,574	32,514.57		876.28	1,793.50	11,579.27	14,904.77	3,360.75
NEWBURYPORT,	15,618	35,718.75		567.59	1,342.26	6,787.98	4,931.57	2,089.35
METHUEN,	15,189	28,430.51		5,430.73	2,589.14	11,122.46	2,430.29	2,430.29
MARLBOROUGH,	15,028	23,414.89		1,589.31	1,305.91	11,041.81	5,918.25	3,559.61
38 Cities,	2,741,699	\$4,040,112.71		\$179,401.19	\$253,522.79	\$1,562,978.54	\$1,455,252.58	\$588,957.61

TABLE VII. — Maintenance of Departments — Continued.
 1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON,	\$509,653.60	\$55,548.82	\$49,282.82	\$155,120.47	\$182,484.29	\$32,061.48	\$34,566.72
WORCESTER,	75,916.23	11,331.02	13,387.55	—	26,474.02	4,023.24	100.40
SPRINGFIELD,	81,506.83	12,859.09	14,376.90	23,684.56	27,874.60	1,144.56	1,567.10
NEW BEDFORD,	50,295.35	9,488.93	12,780.02	—	19,445.99	3,122.04	1,498.37
FALL RIVER,	45,905.60	8,155.02	7,754.75	11,969.57	17,308.76	—	717.50
LOWELL,	52,106.42	7,680.73	11,878.55	—	19,429.08	5,040.02	1,230.00
CAMBRIDGE,	67,623.03	13,890.10	12,829.22	—	20,794.68	4,022.53	2,086.50
LYNN,	45,583.54	6,235.66	7,065.39	12,016.10	19,566.39	—	700.00
LAWRENCE,	39,411.74	6,379.91	11,700.00	—	9,663.24	2,776.59	905.00
SOMERVILLE,	31,424.79	5,635.46	17,852.14	—	16,143.50	275.61	275.61
BROCKTON,	35,360.86	4,210.36	5,374.90	11,789.17	13,286.73	25.08	500.00
HOLYOKE,	33,940.59	5,906.38	6,927.14	7,680.00	11,411.63	890.42	1,175.00
HAVERHILL,	25,432.59	5,710.91	7,291.42	—	10,179.68	1,428.75	1,821.83
MALDEN,	24,419.35	4,774.48	1,915.96	—	8,537.68	—	1,481.23
QUINCY,	33,367.05	4,265.29	3,820.39	8,256.95	15,637.75	—	1,386.67
NEWTON,	40,394.25	8,443.82	14,150.16	—	17,237.21	—	563.06
CHELSEA,	18,685.21	1,764.75	7,907.56	—	7,290.39	1,507.51	215.00
SALAM,	20,845.69	1,581.09	4,029.96	5,542.90	8,931.74	788.23	700.00
PITSFIELD,	25,450.47	2,915.77	3,221.37	7,369.29	10,302.06	873.75	631.25
FITCHBURG,	20,718.26	3,212.04	16,992.48	—	8,528.49	1,354.00	—
EVERETT,	17,314.26	3,050.21	16,744.19	—	7,041.96	—	477.90
MEDFORD,	27,456.79	3,639.16	2,421.16	8,472.93	7,208.65	1,142.94	1,805.64
TAUNTON,	22,483.00	3,974.39	18,487.21	—	6,347.78	401.11	1,669.81
CHICOPEE,	18,457.30	1,140.91	3,483.76	6,508.52	5,226.23	—	—
WALTHAM,	18,520.08	4,259.20	19,036.65	—	6,347.78	20.00	485.00
REVERE,	19,088.67	2,357.68	2,088.57	6,325.97	7,694.45	1,256.01	630.00
GLoucester,	16,115.13	2,454.82	3,072.46	5,054.96	6,864.48	—	350.00
DEVERLY,	18,117.90	3,132.71	3,132.71	3,226.05	6,039.55	749.75	440.00
NORTH ADAMS,	10,106.57	1,387.61	14,230.92	—	3,298.29	225.38	—
NORTHAMPTON,	10,091.28	200.00	3,138.85	2,287.08	3,889.97	—	272.50
LEOMINSTER,	9,292.57	1,015.38	1,812.94	1,924.21	4,177.54	—	2,147.36
ATTLEBORO,	19,613.16	2,657.32	5,612.12	4,001.32	5,195.04	—	550.00
PEABODY,	15,829.95	2,439.93	1,065.62	4,897.36	6,877.04	—	895.00
MELROSE,	14,437.10	2,082.43	2,451.44	4,835.06	4,173.17	—	475.00
WOBURN,	11,579.27	1,639.86	1,886.83	3,495.42	4,082.16	—	188.64
NEWBURYPORT,	6,787.98	1,639.86	1,341.62	1,394.70	2,513.32	—	—
METHUEN,	11,122.46	1,041.40	3,286.05	—	5,977.51	—	—
MARLBOROUGH,	11,041.81	1,291.37	2,126.35	2,124.53	4,407.67	481.69	610.00
38 Cities,	\$1,562,978.54	\$218,825.38	\$346,998.03	\$297,936.12	\$571,940.62	\$63,641.33	\$63,637.06

1 Treasurer and collector.

2 Treasurer and city clerk.

TABLE VII. — Maintenance of Departments — Continued.
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS						Election and Registration	Miscellaneous
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings		
BOSTON.	\$425,205.01	\$65,706.63	\$45,319.76	—	\$79,909.15	—	\$15,971.62	\$184,595.63	\$33,702.22
WORCESTER.	68,919.41	9,091.28	1,783.33	\$2,880.81	—	\$12,897.94	13,459.89	20,083.53	1,325.98
SPRINGFIELD.	73,296.46	7,889.92	11,283.20	1,783.33	1,730.95	25,470.46	6,887.75	17,020.56	1,230.29
NEW BEDFORD.	62,574.38	3,439.16	21,509.88	127.81	—	18,126.60	5,385.20	13,465.14	520.59
FALL RIVER.	53,121.13	13,268.43	11,934.85	489.44	—	8,710.28	6,393.24	11,900.39	424.50
LOWELL.	58,503.01	5,013.80	9,939.70	1,485.13	—	7,453.28	5,247.72	20,996.03	8,367.35
CAMBRIDGE.	56,331.59	7,256.46	11,304.67	2,968.01	—	7,097.15	4,831.98	20,774.30	2,099.02
LYNN.	45,507.13	6,895.12	6,253.57	—	—	9,781.09	5,431.52	11,945.15	5,200.68
LAWRENCE.	39,699.31	3,200.00	7,213.01	1,488.44	—	6,382.50	3,375.84	13,208.84	4,830.68
SOMERVILLE.	35,858.00	2,719.66	8,807.08	2,706.89	—	5,592.98	5,305.17	10,270.56	455.66
BROCKTON.	34,593.26	2,973.52	5,500.00	1,038.42	—	10,496.95	6,399.63	7,724.62	400.12
HOLYOKE.	30,465.18	3,904.88	4,911.00	1,854.22	—	8,234.27	1,637.17	8,387.45	—
HAYVERHILL.	20,223.66	2,809.29	4,860.69	280.82	10,536.19	4,993.50	813.00	4,990.95	1,385.41
MALDEN.	20,432.06	1,974.57	4,129.58	1,777.47	—	6,297.14	—	6,253.00	—
QUINCY.	26,625.52	5,120.54	4,907.00	1,600.00	4,508.72	6,359.72	—	4,819.02	310.52
NEWTON.	49,324.32	9,054.90	8,685.52	1,626.54	—	21,264.92	7,231.98	3,929.03	2,151.43
CHelsea.	19,324.15	2,338.10	3,018.13	2,217.03	—	4,622.82	2,464.27	3,663.80	—
SALEM.	26,685.67	4,068.77	5,412.82	1,641.97	—	5,823.38	2,085.66	4,113.32	2,999.75
PITTSFIELD.	27,228.96	1,129.04	5,291.32	1,433.96	6,625.01	8,450.93	3,315.34	5,733.36	609.95
EVERETT.	28,451.25	1,773.85	6,405.52	1,073.39	7,205.71	2,519.64	—	4,827.28	650.00
MEDEFD.	26,244.98	1,835.20	3,330.59	1,600.00	5,163.20	3,656.86	—	5,436.50	4,185.46
TAUNTON.	19,157.49	1,629.90	5,091.04	1,114.80	—	2,642.90	2,150.00	5,446.30	488.97
CHICOPEE.	24,826.98	1,405.83	2,524.21	1,483.26	—	4,891.11	—	2,277.39	40.00
WALTHAM.	12,321.80	2,335.25	3,257.51	1,350.00	—	6,413.04	2,349.42	1,964.93	7,156.93
REVERE.	12,018.55	1,652.82	2,840.24	—	1,944.17	2,690.04	—	2,891.28	390.26
GLOUCESTER.	15,134.91	2,148.79	4,031.98	1,284.37	—	2,810.42	—	4,469.09	42.50
BEVERLY.	15,078.82	1,569.87	3,675.53	1,000.00	2,400.00	3,112.96	—	3,177.96	—
NORTH ADAMS.	13,274.70	1,190.21	3,178.79	—	3,295.50	3,237.49	—	2,372.71	—
NORTHAMPTON.	9,179.65	865.70	4,349.42	—	—	1,320.00	—	2,559.78	84.75
LEOMINSTER.	5,435.85	1,179.25	2,019.73	1,048.08	6,485.89	232.52	—	1,999.10	5.25
ATTLEBORO.	14,254.77	813.39	—	—	—	3,232.30	—	1,609.90	1,065.21
PEABODY.	9,510.50	2,883.45	2,980.10	—	—	—	—	3,646.95	—
MELROSE.	13,462.48	1,013.00	2,978.99	—	4,292.12	2,074.76	—	3,060.73	42.88
WOBURN.	14,904.77	729.60	2,494.73	152.65	7,968.33	488.26	—	3,071.80	—
NEWBURYPORT.	4,931.57	675.64	1,901.69	945.83	—	—	—	1,408.41	—
METHUEN.	6,857.89	1,290.00	2,004.78	—	—	806.25	—	2,393.76	—
MARLBOROUGH.	5,918.25	1,327.58	2,395.88	—	—	522.97	—	363.10	—
33 Cities.	\$1,455,252.58	\$182,525.45	\$251,412.26	\$37,552.07	\$142,064.94	\$227,743.24	\$100,736.40	\$432,628.86	\$80,589.36

¹ Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON,	748,060	\$5,989,216.69	\$3,027,584.64	\$2,618,688.31	\$13,028.50	\$263,763.23	\$46,330.29	\$19,821.72
WORCESTER,	179,754	907,674.09	490,915.51	374,824.40	1,085.40	18,357.56	21,282.22	609.00
SPRINGFIELD,	129,614	860,620.19	327,641.10	484,124.47	518.46	29,999.25	18,311.91	25.00
NEW BEDFORD,	120,217	606,430.81	324,960.37	247,029.26	571.60	21,940.18	11,237.71	694.69
FALL RIVER,	120,485	575,158.51	312,364.96	247,535.17	—	8,332.36	5,412.62	514.00
LOWELL,	112,759	553,515.49	256,752.55	270,189.58	1,745.14	16,461.65	7,799.07	567.50
CAMBRIDGE,	109,694	598,165.38	289,237.34	252,386.41	—	17,763.74	10,638.34	28,139.55
LYNN,	99,148	393,949.86	183,472.31	180,609.89	—	4,110.26	5,959.04	19,798.36
LAWRENCE,	94,270	496,631.04	298,343.45	187,750.27	1,415.48	—	3,983.70	1,043.25
SOMERVILLE,	93,091	332,770.80	149,840.46	151,159.13	—	5,061.63	9,596.59	—
BROCKTON,	66,254	301,606.87	133,234.65	148,986.44	34.49	6,490.74	2,660.54	—
HOLYOKE,	60,203	339,249.00	145,602.83	204,808.37	60.00	6,117.26	7,730.40	—
HAVERHILL,	53,884	212,041.61	94,966.40	103,747.79	101.26	5,164.80	7,730.40	—
MALDEN,	49,103	214,110.98	90,280.94	104,911.30	—	7,340.77	10,838.80	—
QUINCY,	47,870	225,503.61	89,772.40	115,190.83	900.00	7,540.62	11,483.35	706.31
NEWTON,	46,054	324,579.85	140,074.31	114,973.68	—	4,232.47	64,303.82	—
CHELSEA,	43,184	101,129.41	79,080.48	98,454.98	—	5,924.89	1,092.57	6,570.59
SALEM,	42,529	203,283.58	87,426.77	88,654.70	—	2,717.95	13,158.61	10,325.65
PITTSFIELD,	41,763	132,353.28	80,009.31	90,131.72	—	4,519.12	2,289.75	4,783.37
FITCHBURG,	41,029	191,589.38	82,586.00	96,630.60	350.00	3,803.27	1,089.66	1,627.25
EVERETT,	40,120	160,097.54	71,393.66	73,934.24	21.25	3,082.29	1,293.60	5,352.50
MEDFORD,	39,038	143,512.58	59,518.96	71,318.60	2,000.00	3,549.10	2,579.39	4,746.50
TAUNTON,	37,137	169,485.92	73,340.31	78,999.81	—	2,026.13	8,906.62	6,211.03
CHICOPEE,	36,214	141,899.73	61,065.66	75,436.31	—	4,263.38	1,044.38	100.00
WALTHAM,	30,915	136,103.08	51,337.49	51,006.78	135.00	3,392.50	18,423.98	11,207.33
REVERE,	28,823	122,986.42	48,203.83	65,971.06	—	2,883.84	1,525.67	4,402.02
GLoucester,	22,947	135,261.53	54,809.16	70,977.66	256.60	1,427.77	6,360.60	1,429.74
BEVERLY,	22,561	124,697.78	47,451.18	62,022.11	—	2,699.78	6,786.28	5,828.43
NORTH ADAMS,	22,282	68,662.42	39,025.45	27,176.43	—	1,514.86	—	1,065.49
NORTHAMPTON,	21,951	67,390.48	26,650.69	34,079.62	857.64	3,194.07	2,448.65	60.00
LEOMINSTER,	19,744	75,322.93	13,574.38	52,238.40	—	2,855.40	6,547.30	107.55
ATTLEBORO,	19,731	88,833.87	22,572.57	61,249.45	21.15	1,493.09	3,178.95	318.66
PEABODY,	19,552	85,611.62	29,509.25	40,296.43	—	2,372.17	9,926.05	3,507.72
MELROSE,	18,204	62,607.80	27,059.99	28,505.47	—	2,465.47	4,290.40	286.41
WOBURN,	16,574	56,518.79	20,619.37	26,153.33	—	1,094.96	8,349.95	301.18
NEWBURYPORT,	15,618	59,446.46	22,464.56	32,439.75	—	886.07	3,652.08	4.00
METHUEN,	15,189	59,045.67	16,975.28	27,357.46	—	1,587.11	12,753.32	372.50
MARLBOROUGH,	15,028	69,715.76	21,132.95	35,394.77	273.40	1,949.50	10,844.96	120.00
38 Cities,	2,741,599	\$15,516,850.81	\$7,389,448.10	\$7,064,944.73	\$23,975.46	\$494,186.23	\$383,973.22	\$160,323.07

TABLE VII. — *Maintenance of Departments* — Continued.
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON,	\$3,027,584.64	\$2,515,709.40	\$15,687.72	\$285,430.32	\$50,870.97	\$54,802.19	\$105,084.04
WORCESTER,	490,915.51	443,742.38	—	23,742.38	4,926.33	7,467.61	11,052.96
SPRINGFIELD,	327,641.10	303,311.76	—	8,993.42	3,873.60	1,047.30	10,415.02
NEW BEDFORD,	324,960.37	309,051.69	—	7,051.62	3,626.54	1,517.56	3,712.96
FALL RIVER,	313,364.96	300,797.85	1,439.74	1,727.26	4,429.38	1,167.28	3,803.48
LOWELL,	256,752.55	241,929.63	505.16	4,802.89	2,214.22	5,440.77	1,769.88
CAMBRIDGE,	289,237.34	280,510.88	—	4,493.68	1,164.55	6,636.69	2,431.54
LYNN,	183,472.31	163,686.03	—	10,421.28	2,230.28	2,390.78	4,743.94
LAWRENCE,	295,343.45	227,594.39	10,173.03	9,692.67	3,413.10	4,637.98	39,832.28
SOMERVILLE,	149,840.46	145,003.70	286.37	1,964.38	1,405.03	331.65	849.33
BROCKTON,	133,234.65	122,670.51	—	5,029.25	1,512.69	1,318.94	2,703.26
HOLYOKE,	145,602.83	131,256.43	—	12,377.19	931.64	78.66	1,800.56
HAYVERHILL,	94,966.40	85,624.46	—	5,344.98	641.66	641.66	2,433.06
MALDEN,	90,280.94	86,294.41	—	1,075.41	1,543.20	732.63	1,635.19
QUINCY,	89,772.40	74,550.91	—	1,206.68	389.88	1,571.30	1,863.72
NEWTON,	89,772.40	74,550.91	—	1,206.68	389.88	1,571.30	1,863.72
CHESEA,	79,086.43	75,911.27	—	2,406.45	1,066.37	626.47	1,583.35
SALEM,	87,426.77	81,656.53	—	1,846.77	503.81	136.36	687.37
PITTSFIELD,	80,609.31	74,464.74	—	2,087.94	2,426.50	356.74	899.06
FITCHBURG,	82,586.60	76,312.78	—	3,218.02	706.71	346.82	1,813.02
EVERETT,	71,393.66	68,177.07	—	1,353.57	1,556.31	564.73	2,799.21
LYNN,	59,518.95	55,861.08	—	729.96	1,008.07	808.18	670.38
MEDFORD,	73,340.31	66,281.93	—	1,709.62	1,122.56	189.98	635.11
TAUNTON,	61,055.66	58,585.63	—	3,413.34	1,678.18	1,059.90	906.96
CHICOPEE,	51,337.49	47,743.22	—	1,326.54	253.24	63.57	826.68
WALTHAM,	48,203.83	44,846.60	—	994.78	1,245.00	922.41	432.08
REVERE,	54,809.16	45,888.68	—	1,918.20	293.19	294.70	851.14
GLOUCESTER,	47,451.18	43,339.83	369.19	2,668.06	2,362.70	404.83	3,120.70
BEVERLY,	39,025.45	36,389.02	—	1,073.02	1,209.32	426.42	802.59
NORTH ADAMS,	26,650.69	23,847.09	—	76.76	597.28	148.88	1,890.27
NORTHAMPTON,	13,574.38	12,673.88	—	374.83	666.69	269.35	1,790.80
LEOMINSTER,	22,572.57	18,380.80	—	1,429.59	—	—	525.67
ATTLEBORO,	29,509.25	28,030.18	—	1,023.64	61.77	1,284.36	1,416.05
PEABODY,	27,059.99	24,216.38	485.27	1,548.62	—	44.93	410.50
WOBURN,	20,619.37	19,417.71	—	682.09	—	—	809.72
NEWBURYPORT,	22,464.56	20,959.32	151.00	78.36	8.00	—	511.57
METHUEN,	16,975.28	15,748.36	—	239.47	789.84	162.64	323.40
MARLBOROUGH,	21,132.95	19,475.98	35.00	349.49	155.82	—	831.63
38 Cities,	\$7,389,448.10	\$6,524,867.40	\$29,222.48	\$423,944.38	\$101,045.46	\$92,097.76	\$218,270.62

TABLE VII. — *Maintenance of Departments* — Continued.
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Other Expenses
BOSTON,	\$2,618,688.31	\$1,996,815.54	\$60,986.13	\$371,816.13	—	\$90,447.98	\$74,533.54	\$24,088.99
WORCESTER,	374,824.40	319,087.39	6,341.57	14,553.66	—	14,593.36	15,304.88	4,943.54
SPRINGFIELD,	484,124.47	436,229.65	—	17,884.93	—	12,506.49	5,742.43	11,760.97
NEW BEDFORD,	247,029.26	215,827.84	—	9,916.90	—	12,024.63	2,475.60	6,784.29
FALL RIVER,	247,535.17	224,634.83	685.43	11,758.90	—	5,172.11	3,589.48	1,694.72
LOWELL,	270,180.58	226,357.02	10,820.12	8,430.23	—	11,215.83	10,433.28	2,833.10
CAMBRIDGE,	252,386.41	228,233.09	8,958.09	3,206.10	—	6,704.33	4,687.00	607.75
LYNN,	180,609.89	155,560.24	492.64	10,007.03	—	7,327.00	6,540.25	682.73
LAWRENCE,	137,750.27	152,562.58	13,379.55	7,883.96	—	7,033.36	5,937.04	951.78
SOMERVILLE,	151,159.13	129,750.98	5,703.16	4,016.07	—	5,404.72	4,356.07	1,928.13
BROCKTON,	148,908.44	129,439.00	1,056.11	9,820.87	\$6,168.00	5,025.92	2,627.98	1,015.96
HOLYOKE,	204,868.37	168,142.56	1,825.75	14,776.44	—	5,357.81	7,305.16	1,232.65
HAYVERILL,	103,747.79	89,556.28	5,924.15	5,956.10	924.15	3,436.78	2,181.76	1,099.82
MAIDEN,	104,911.30	88,927.03	5,929.90	8,569.59	—	3,511.99	1,495.61	2,396.20
QUINCY,	115,100.83	79,420.13	10.88	10,230.07	18,105.00	2,208.51	3,540.33	1,686.79
NEWTON,	114,973.66	98,298.74	—	8,660.70	—	4,921.71	2,498.42	588.09
CHELSEA,	98,494.88	84,962.84	2,402.54	4,794.78	2,612.84	2,807.84	1,769.03	105.31
SALEM,	88,694.70	74,731.69	2,324.47	6,590.23	—	2,867.35	1,982.70	129.26
PITTSFIELD,	60,131.72	54,436.36	—	2,900.31	—	1,708.92	566.43	919.70
FITCHBURG,	95,630.60	83,463.06	2,530.40	2,782.80	—	3,164.81	2,806.07	703.46
EVERETT,	73,954.24	62,668.26	2,708.33	1,916.67	—	3,137.35	2,268.28	1,258.35
MEDFORD,	71,318.60	60,651.42	—	5,073.29	—	2,684.35	1,518.81	790.23
TAUNTON,	78,999.81	63,885.46	—	7,136.56	—	2,771.42	3,222.26	689.56
CHICOPEE,	75,436.31	61,932.29	—	2,536.61	—	2,126.18	1,097.53	392.12
WALTHAM,	51,606.78	43,683.41	1,294.55	4,741.52	5,890.80	3,286.96	1,304.45	339.26
REVERE,	65,971.06	56,099.25	—	7,948.77	2,070.00	1,779.77	1,043.33	1,877.36
GLOUCESTER,	70,977.66	48,261.65	719.83	6,748.77	—	3,830.62	4,848.96	1,779.33
BEVERLY,	62,022.11	52,144.39	4,308.33	3,600.18	—	3,747.13	1,027.53	689.41
NORTH ADAMS,	27,056.62	22,561.35	308.56	1,458.85	—	1,522.81	590.66	163.84
NORTHAMPTON,	34,179.43	26,630.01	1,264.39	2,823.70	—	1,746.74	2,047.96	476.68
LEOMINSTER,	52,238.30	26,342.04	171.01	6,600.56	—	1,746.74	2,047.96	771.40
ATTLEBORO,	61,249.45	32,759.07	1,162.23	4,925.52	14,724.00	1,756.28	2,047.96	357.76
PEABODY,	40,296.43	27,569.77	1,432.77	3,004.83	15,472.55	1,922.33	2,396.22	640.51
MELROSE,	28,505.44	21,755.93	751.21	3,437.37	3,330.00	1,235.04	897.45	428.54
WOBURN,	26,153.33	21,677.22	298.47	2,277.95	—	1,506.09	240.41	153.19
NEWBURYPORT,	32,439.75	12,008.90	11,988.40	1,898.15	3,506.50	1,066.19	1,066.19	253.70
METHUEN,	27,357.46	17,994.90	2,061.93	2,182.13	—	1,027.91	201.36	3,890.10
MARLBOROUGH,	35,394.77	21,368.97	2,851.92	2,209.77	6,760.00	1,091.65	447.34	665.12
38 Cities,	\$7,064,944.73	\$5,716,444.74	\$149,437.27	\$600,625.01	\$79,563.84	\$245,359.20	\$191,544.97	\$81,969.70

TABLE VII. — Maintenance of Departments — Continued.

2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON,	\$13,004.00	\$24.50	\$61,055.63	\$74,121.59	\$28,576.01	\$38,432.65	\$7,897.64	—	—	\$3,084.99	\$16,736.73
WORCESTER,	—	1,685.40	5,115.00	5,246.42	7,996.14	11,729.55	9,552.67	—	—	600.00	9.00
SPRINGFIELD,	—	518.46	22,815.89	1,134.92	6,048.44	2,273.00	15,938.91	\$100.00	—	—	25.00
NEW BEDFORD,	—	571.60	6,601.36	8,377.07	6,961.75	6,126.46	5,111.25	—	—	—	691.69
FALL RIVER,	—	—	601.75	4,015.31	3,715.30	2,489.29	2,643.58	279.15	—	514.00	—
LOWELL,	—	1,745.14	6,974.93	3,115.54	6,371.18	7,799.07	8,157.07	—	—	5.00	562.50
CAMBRIDGE,	—	—	5,129.60	4,568.50	8,065.64	2,481.27	1,474.15	—	\$24,255.79	—	3,883.76
LYNN,	—	—	—	—	4,110.26	4,484.89	1,474.15	—	16,835.00	1,399.92	1,563.44
LAWRENCE,	—	1,415.48	2,997.97	—	3,496.92	3,983.70	4,700.00	—	—	1,493.25	150.00
SOMERVILLE,	—	—	1,648.86	—	3,412.77	7,290.77	—	—	15,723.19	—	1,389.80
BROCKTON,	—	34.49	1,188.32	2,899.28	3,591.46	—	4,896.59	—	—	—	—
HOLYOKE,	—	60.00	2,012.93	1,300.00	3,648.94	—	5,553.58	—	—	—	—
HAYVERHILL,	—	101.26	2,012.93	1,041.53	1,510.43	6,516.65	2,307.59	11.20	—	325.87	5.00
MALDEN,	—	—	3,950.00	1,474.97	1,915.80	7,138.25	3,700.55	—	—	—	739.17
QUINCY,	900.00	—	2,629.73	2,651.03	2,259.87	10,256.68	1,226.67	—	—	—	706.31
NEWTON,	—	—	1,867.98	—	2,464.49	55,810.63	8,493.20	—	—	—	805.68
CHELSEA,	—	—	3,100.00	—	2,824.89	995.54	97.03	—	5,923.84	746.00	646.75
SALEM,	—	—	1,713.08	—	2,004.77	3,999.97	9,158.64	—	9,579.65	930.00	—
PITTSFIELD,	—	350.00	1,457.65	1,276.10	11,735.38	807.60	712.87	769.28	4,523.37	1,027.25	—
FITCHBURG,	—	21.25	4,860.86	—	3,305.27	5,006.20	2,972.10	111.36	4,684.60	—	667.90
EVERETT,	—	—	1,899.10	—	3,221.43	1,293.60	—	—	4,144.72	84.00	517.82
MEDFORD,	—	—	—	—	1,450.00	1,533.97	—	—	4,503.49	1,825.31	32.25
TAUNTON,	2,000.00	—	—	—	2,026.13	6,048.49	—	—	—	—	100.00
CHICOPEE,	—	—	—	162.50	2,436.18	12,835.70	2,860.13	—	10,659.22	—	548.11
WALHAM,	—	135.00	1,604.70	—	1,699.00	530.78	5,588.28	—	3,949.64	48.50	403.88
REVERE,	—	—	1,693.50	—	1,436.51	5,700.76	994.89	—	1,165.24	262.50	2.00
GLoucester,	—	256.60	1,447.33	—	1,410.27	232.73	232.73	347.11	5,580.43	218.00	—
BEVERLY,	—	—	1,325.00	—	1,284.78	5,986.28	800.00	—	1,060.49	5.00	—
NORTH ADAMS,	—	—	—	—	1,514.86	—	—	—	—	—	—
NORTHAMPTON,	—	857.64	645.50	1,775.86	772.71	—	2,077.20	371.45	—	61.70	60.00
LEOMINSTER,	—	—	561.27	1,200.00	1,094.13	5,097.86	1,449.44	—	—	318.66	45.85
ATLASHORO,	—	21.15	519.37	181.05	792.67	2,3178.95	1,449.44	—	—	120.75	—
TEABODY,	—	—	1,026.35	—	1,345.82	4,976.06	4,557.87	392.12	3,386.97	—	286.41
MELROSE,	—	—	456.49	1,369.09	639.89	2,734.49	1,556.00	—	—	50.00	251.18
WOBURN,	—	—	35.27	260.90	798.79	8,349.95	—	—	—	4.00	—
NEWBURYPORT,	—	—	105.49	—	780.58	2,538.38	1,113.70	—	—	322.50	50.00
METHUEN,	—	—	1,081.63	—	780.58	12,133.52	900.00	619.80	—	120.00	—
MARLBOROUGH,	—	273.49	300.00	300.00	1,349.59	9,608.68	—	336.28	—	—	—
38 Cities,	\$15,904.00	\$8,071.46	\$248,430.04	\$117,071.66	\$128,684.53	\$254,929.64	\$115,352.88	\$3,690.70	\$115,775.64	\$13,527.20	\$31,020.23

1 Includes inspection of oil and petroleum.

2 Includes planting and trimming trees.

TABLE VII. — *Maintenance of Departments* — Continued.
3. Health and Sanitation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON,	748,060	\$3,256,255.96	\$689,838.66	\$2,531,696.12	\$34,721.18
WORCESTER,	179,754	456,937.00	153,023.19	297,443.88	6,469.93
SPRINGFIELD,	129,614	372,142.13	106,745.52	258,626.50	6,770.11
NEW BEDFORD,	121,217	492,015.86	192,549.49	299,466.37	—
FALL RIVER,	120,485	291,783.42	140,631.94	147,422.50	3,728.98
LOWELL,	112,759	289,440.02	54,868.27	224,072.83	10,498.92
CAMBRIDGE,	109,694	431,141.39	114,366.55	312,547.91	4,226.93
LYNN,	99,148	248,017.35	74,736.77	171,222.75	2,057.83
LAWRENCE,	94,270	311,603.39	122,400.36	183,714.38	5,488.65
SOMERVILLE,	93,091	280,965.60	57,585.33	223,380.27	—
BROCKTON,	66,254	209,096.28	53,552.32	149,960.36	5,583.60
HOLYOKE,	60,203	221,627.44	110,605.91	104,152.26	6,869.27
HAVERHILL,	53,884	146,477.40	65,762.75	80,714.65	—
MALDEN,	49,103	158,626.80	42,933.99	113,972.97	1,719.84
QUINCY,	47,876	155,151.52	41,786.85	111,887.42	1,477.25
NEWTON,	46,054	166,185.16	31,526.04	134,659.12	—
CHELSEA,	43,184	73,821.12	13,592.45	60,228.67	—
SALEM,	42,529	111,150.36	30,363.89	79,791.59	994.88
PITTSFIELD,	41,763	68,882.46	23,431.65	45,141.06	309.75
FITCHBURG,	41,029	114,991.62	38,669.55	75,295.07	1,027.00
EVERETT,	40,120	68,118.08	16,870.44	51,248.24	—
MEDFORD,	39,038	70,591.68	8,882.59	61,209.09	500.00
TAUNTON,	37,137	63,009.19	20,428.30	40,381.92	2,198.97
CHICOPEE,	36,214	56,877.86	25,333.08	31,544.78	—
WALTHAM,	30,915	70,602.17	18,101.57	52,500.60	—
REVERE,	28,823	59,486.86	16,458.08	43,028.78	—
GLOUCESTER,	22,947	51,048.40	36,559.97	14,488.43	—
BEVERLY,	22,561	33,917.06	14,904.78	18,694.28	318.00
NORTH ADAMS,	22,282	28,750.13	12,141.85	16,608.28	—
NORTHAMPTON,	21,951	28,906.61	14,360.38	14,546.23	—
LEOMINSTER,	19,744	16,889.78	11,577.86	5,311.92	—
ATTLEBORO,	19,731	19,716.52	6,733.43	12,744.79	238.30
PEABODY,	19,552	36,168.51	9,919.98	25,779.67	468.86
MELROSE,	18,204	42,676.77	8,939.80	31,125.70	2,611.27
WOBURN,	16,574	20,205.92	6,787.82	12,187.66	1,230.44
NEWBURYPORT,	15,618	14,499.47	5,831.88	8,667.59	—
METHUEN,	15,189	25,659.41	10,549.43	15,109.98	—
MARLBOROUGH,	15,028	20,819.27	6,723.28	13,541.10	554.89
38 Cities,	2,741,599	\$8,584,256.57	\$2,410,076.00	\$6,074,115.72	\$100,064.85

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON,	\$89,838.66	\$182,690.48	\$18,925.44	\$29,759.30	\$45,263.48	\$56,793.83	\$21,425.32	\$34,980.81
WORCESTER,	153,023.19	25,026.72	51,736.81	60,032.69	2,798.25	6,475.15	2,846.15	3,507.42
SPRINGFIELD,	106,745.52	21,452.21	30,874.19	32,114.52	2,210.70	14,397.72	1,500.00	4,196.18
NEW BEDFORD,	192,549.49	41,083.43	62,583.36	74,854.03	3,258.97	8,969.70	1,800.00	—
FALL RIVER,	140,631.94	19,583.06	26,094.84	83,943.74	2,002.54	2,770.81	4,185.70	2,051.22
LOWELL,	54,868.27	18,945.18	13,276.15	9,969.71	2,191.01	5,886.50	1,500.56	3,599.16
CAMBRIDGE,	114,366.55	20,865.48	15,543.53	57,188.82	839.33	10,462.74	5,518.75	3,947.90
LYNN,	74,736.77	16,303.46	14,341.78	34,979.10	1,005.00	3,845.35	1,500.00	2,762.08
LAWRENCE,	122,400.36	28,047.26	27,248.81	53,907.66	3,672.23	6,180.86	1,541.70	1,501.84
SOMERVILLE,	57,585.33	9,857.73	37,229.30	11,131.74	3,435.82	3,435.82	1,834.88	4,095.86
BROCKTON,	53,552.32	15,882.11	15,121.22	11,840.76	917.18	6,274.55	2,163.23	1,353.23
HOLYOKE,	23,542.11	23,542.11	50,286.58	25,322.14	1,188.05	5,010.52	2,109.04	3,147.47
HAVERHILL,	66,762.75	9,925.11	24,725.54	24,252.53	883.80	4,098.97	1,175.00	701.80
MAIDEN,	4,912.86	26,167.63	7,727.98	7,727.98	531.20	1,991.32	349.25	—
QUINCY,	41,786.85	10,252.47	11,262.48	12,305.73	787.26	4,870.99	188.00	1,958.67
NEWTON,	9,704.55	13,670.95	13,670.95	—	568.50	6,731.84	188.00	800.00
CHELSEA,	13,592.45	4,402.29	987.12	4,018.18	865.02	2,331.84	12,000.00	—
SALEM,	30,363.89	5,036.40	10,946.05	9,939.48	691.95	1,750.00	1,230.60	447.06
PTESFIELD,	23,431.65	10,971.20	1,708.79	6,247.12	1,053.88	2,220.08	1,922.00	1,049.07
FITCHBURG,	38,669.55	8,046.26	2,519.83	19,935.57	960.60	4,838.23	3,069.02	600.00
EVERETT,	16,870.44	5,910.84	2,748.50	3,447.01	446.00	518.81	300.00	1,440.69
MEDFORD,	8,882.50	3,634.50	2,700.10	220.57	998.61	3,156.34	1,649.55	—
TAUNTON,	20,425.30	3,239.61	3,815.07	6,438.69	588.05	2,735.70	1,259.25	—
CHICOPPE,	25,323.08	2,041.31	1,889.05	13,520.67	1,387.10	2,500.59	725.00	1,202.64
WALTHAM,	18,101.57	3,506.12	4,285.04	3,429.13	363.05	2,335.00	1,349.50	300.00
REVERE,	14,455.08	6,502.54	3,770.15	3,941.89	218.20	2,842.75	1,134.90	313.09
GLOUCESTER,	30,553.97	2,552.02	22,912.84	6,406.14	496.72	3,457.30	1,482.40	600.00
DEVERLY,	14,904.78	1,186.25	1,186.25	4,736.86	333.24	1,000.00	700.00	327.40
NORTH ADAMS,	4,694.25	6,003.40	3,791.47	1,059.00	334.00	1,180.00	1,009.80	251.52
NORTHAMPTON,	14,500.38	5,205.24	145.50	3,533.25	250.98	1,079.98	1,462.50	666.48
LEOMINSTER,	6,733.43	1,836.75	427.54	2,873.45	316.00	1,207.50	1,462.98	898.90
ATTLEBORO,	9,919.98	3,181.22	2,215.12	2,425.84	403.75	975.00	120.00	500.00
PEABODY,	8,939.80	3,211.93	1,514.00	1,514.00	260.20	1,567.84	650.00	416.12
WENDELL,	6,787.82	1,878.86	293.85	1,720.95	200.43	1,026.50	800.00	782.14
WOBURN,	5,831.88	1,283.08	361.50	1,378.23	536.80	420.00	1,567.19	454.17
NEWBURYPORT,	10,549.43	5,589.78	1,172.99	2,565.87	113.50	1,568.60	500.00	200.00
METHUEN,	6,725.28	1,662.53	112.78	—	—	—	—	—
MARLBOROUGH,	—	—	—	—	—	—	—	—
38 Cities,	\$2,410,076.00	\$560,305.44	\$508,284.13	\$920,305.33	\$80,503.57	\$189,430.26	\$72,294.35	\$78,952.92

¹ Includes inspection of milk and vinegar.

² Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON,	\$2,531,696.12	\$401,830.99	\$127,494.49	\$1,175,504.93	\$826,865.71
WORCESTER,	297,443.88	90,222.83	—	108,013.33	99,207.72
SPRINGFIELD,	258,626.50	20,712.09	—	147,423.16	90,491.25
NEW BEDFORD,	299,466.37	53,606.80	—	126,212.21	119,647.36
FALL RIVER,	147,422.50	2,283.26	—	63,531.57	81,607.67
LOWELL,	224,072.83	17,999.69	—	113,221.39	92,851.75
CAMBRIDGE,	312,547.91	15,136.12	46,484.38	175,698.31	75,229.10
LYNN,	171,222.75	31,611.19	—	101,535.58	38,075.98
LAWRENCE,	183,714.38	3,085.23	—	140,796.58	39,832.57
SOMERVILLE,	223,380.27	9,341.27	37,086.72	139,624.17	37,328.11
BROCKTON,	149,960.36	68,633.31	—	58,931.17	22,395.88
HOLYOKE,	104,152.26	5,562.93	—	70,809.37	27,779.96
HAVERHILL,	80,714.65	5,816.24	—	43,824.12	31,074.29
MALDEN,	113,972.97	6,631.76	20,886.48	65,922.92	20,531.81
QUINCY,	111,887.42	24,898.72	14,801.65	55,459.43	16,727.62
NEWTON,	134,659.12	32,884.90	15,697.81	56,165.69	29,910.72
CHELSEA,	60,228.67	3,215.20	18,543.36	24,300.00	14,170.11
SALEM,	79,791.59	28,134.82	—	33,982.79	17,673.98
PITTSFIELD,	45,141.06	27,572.39	—	6,443.34	11,125.33
FITCHBURG,	75,295.07	31,000.11	—	20,017.41	24,277.55
EVERETT,	51,248.24	4,664.63	16,099.47	20,864.00	9,620.14
MEDFORD,	61,209.09	1,562.28	13,025.70	38,297.32	8,323.79
TAUNTON,	40,381.92	12,374.15	—	9,853.07	18,154.70
CHICOPEE,	31,544.78	3,654.78	—	18,016.00	9,874.00
WALTHAM,	52,500.60	14,085.84	10,978.01	17,422.44	10,014.31
REVERE,	43,028.78	11,270.61	10,758.17	14,000.00	7,000.00
GLOUCESTER,	14,488.43	4,583.76	—	1,194.70	8,709.97
BEVERLY,	18,694.28	1,934.65	—	6,176.67	10,582.96
NORTH ADAMS,	16,608.28	4,959.96	—	2,128.50	9,519.82
NORTHAMPTON,	14,546.23	5,491.49	—	1,291.72	7,763.02
LEOMINSTER,	5,311.92	1,393.66	—	1,567.00	2,351.26
ATTLEBORO,	12,744.79	2,527.06	—	1,668.00	8,549.73
PEABODY,	25,779.67	16,329.00	—	3,496.37	5,954.30
MELROSE,	31,125.70	7,205.61	7,205.71	11,714.38	5,000.00
WOBURN,	12,187.66	819.69	7,004.15	631.83	3,731.99
NEWBURYPORT,	8,667.59	863.65	—	3,861.19	3,942.75
METHUEN,	15,109.98	7,615.30	—	7,494.68	—
MARLBOROUGH,	13,541.10	7,274.72	—	986.46	5,279.92
38 Cities,	\$6,074,115.72	\$988,790.69	\$346,066.10	\$2,888,081.80	\$1,851,177.13

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1920	A Total Expenses	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbings	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON.	748,080	\$4,161,767.35	\$145,742.95	\$2,908,049.00	\$120,238.05	\$84,139.64	\$115,000.14	\$714,461.55	\$13,728.02
Worcester.	179,754	601,308.72	17,478.21	262,088.57	17,442.15	7,528.56	93,157.77	200,155.66	3,217.80
Springfield.	129,614	533,326.17	32,081.62	302,992.71	17,412.81	3,046.11	41,734.20	19,700.25	2,739.40
New Bedford.	121,217	364,022.17	13,676.19	189,428.39	22,976.39	1,646.34	117,809.23	117,809.23	810.31
Fall River.	120,455	360,680.86	13,676.19	157,090.90	4,511.31	7,972.32	66,946.88	117,280.34	253.56
Lowell.	112,759	301,094.37	6,315.03	153,643.77	6,098.96	7,022.95	29,980.80	115,982.86	802.28
Cambridge.	109,694	318,008.91	8,430.82	178,739.25	3,919.79	27,428.02	21,142.89	77,763.86	349.92
Lynn.	99,148	205,226.97	3,228.31	96,402.41	13,557.24	737.64	21,974.08	68,976.77	—
Lawrence.	94,270	226,485.68	2,264.85	141,639.48	10,516.99	5,163.89	20,068.86	62,282.61	—
Somerville.	93,691	164,098.39	5,749.19	48,222.59	7,098.87	3,368.64	37,884.64	62,841.88	467.43
Brockton.	66,254	167,731.27	7,009.43	60,161.97	11,999.52	1,366.79	24,999.42	51,221.08	973.06
Holyoke.	60,203	113,900.68	3,414.21	55,407.29	11,219.55	4,419.78	7,511.17	31,097.50	771.18
Haverhill.	53,884	139,039.91	4,535.26	65,933.80	7,573.04	2,411.95	14,988.00	43,363.50	234.36
Malden.	49,103	151,093.67	7,284.42	80,546.95	2,208.84	2,340.37	17,420.51	40,038.25	1,254.33
Quincy.	47,876	180,162.85	1 —	99,156.00	5,162.63	2,465.00	31,000.00	41,935.35	443.87
Newton.	46,054	285,818.89	9,710.46	129,352.90	13,121.95	13,027.19	52,336.30	64,395.34	3,374.75
Chelsea.	43,184	69,736.80	408.00	27,607.08	1,167.95	218.80	13,060.24	27,214.73	—
Salem.	42,529	148,232.37	6,907.49	86,369.09	4,133.93	659.40	10,609.53	39,202.93	350.00
Pittsfield.	41,763	113,434.98	1,728.40	42,823.87	5,131.50	2,377.35	16,935.78	44,131.39	306.69
Pittsburg.	41,029	137,951.26	1 —	67,333.63	7,550.15	5,763.44	10,792.05	46,492.96	19.03
Everett.	40,120	74,554.27	1,740.38	27,155.31	3,087.12	2,406.86	12,628.39	27,636.21	—
Medford.	39,058	75,103.28	2,341.07	24,746.56	5,310.32	536.48	16,484.29	25,528.52	156.04
Taunton.	37,137	155,265.40	3,320.48	90,195.05	11,478.76	1,967.10	17,940.61	30,000.00	363.40
Chicopee.	36,214	78,794.31	2,457.17	45,780.79	4,502.92	812.00	6,551.66	18,659.77	30.00
Waltham.	30,915	125,201.18	2,906.16	68,434.07	2,624.50	3,214.96	18,248.71	29,041.07	731.71
Revere.	28,823	56,005.34	943.10	33,867.20	—	80.51	3,985.00	17,129.53	—
GloUCESTER.	22,947	92,600.55	2,279.22	45,362.14	5,176.27	1,285.20	12,352.84	25,621.67	523.21
Beverly.	22,561	129,712.66	355.73	71,518.92	2,500.00	933.24	5,000.00	48,754.77	650.00
North Adams.	22,282	64,104.10	1,300.00	31,913.37	5,631.39	500.00	5,284.53	19,474.81	—
Northampton.	21,951	46,399.38	1,885.00	18,241.88	1,852.34	728.50	4,998.11	18,741.86	60.00
Leominster.	19,744	77,370.52	2,738.20	29,136.20	1,744.03	589.34	52.36	12,987.03	457.61
Attleboro.	19,731	65,835.59	3,837.14	29,345.48	2,789.80	460.87	13,500.00	19,742.28	607.44
Peabody.	19,552	37,064.23	2,000.00	25,345.48	1,510.38	1,779.30	4,374.54	20,741.87	216.41
Melrose.	18,204	81,349.20	28.50	39,091.25	3,244.58	1,418.37	14,519.76	15,966.41	334.37
Woburn.	16,574	49,113.09	28.50	23,091.17	3,365.72	1,601.95	8,822.35	23,369.35	236.99
Newburyport.	15,618	36,533.07	1,731.09	9,137.35	1,414.60	1,067.69	6,131.36	16,761.53	289.46
Methuen.	15,189	73,872.63	2,860.00	57,215.58	2,855.68	3,065.96	1,718.53	7,146.88	—
MALDENBOROUGH.	15,028	—	2,622.12	27,591.57	1,261.33	949.06	—	16,448.83	143.61
38 Cities.	2,741,599	\$10,116,592.52	\$329,159.32	\$5,926,375.34	\$340,117.54	\$197,136.92	\$809,079.09	\$2,479,688.07	\$35,036.24

¹ Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments — Continued.*
5. *Charities.*

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administra- tion	C Almshouse	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID		G Municipal General Hospitals	H Other Expenditures
							By City	By Other Cities and Towns		
BOSTON,	748,080	\$2,608,940.37	\$47,713.56	\$834,440.60	\$336,943.47	\$9,745.91	\$568,442.90	\$13,776.70	\$1,013,820.76	1,282,056.47
Worcester,	173,794	595,276.80	9,538.79	76,382.82	78,332.36	2,134.12	49,963.24	444.69	378,450.78	—
SPRINGFIELD,	139,634	535,632.14	11,661.84	57,784.88	42,034.91	1,894.63	19,909.99	405.89	—	—
NEW BEDFORD,	121,217	255,867.47	13,514.53	68,090.79	99,928.13	2,691.08	70,332.70	1,109.64	86,949.70	—
FALL RIVER,	120,485	262,985.81	9,477.53	67,008.27	61,843.39	2,986.17	33,888.76	831.99	—	—
LOWELL,	112,759	215,531.02	7,901.00	115,743.72	30,324.82	1,728.25	59,529.90	303.33	—	—
CAMBRIDGE,	109,694	233,193.54	10,034.42	38,935.09	60,468.54	4,266.95	55,643.05	3,835.67	62,009.82	—
LYNN,	99,148	129,270.91	5,131.00	21,639.61	67,074.90	1,414.77	32,936.50	1,074.13	—	—
LAWRENCE,	94,270	183,631.03	5,062.25	49,621.96	87,266.87	1,741.26	39,765.35	1,701.26	—	—
SOMERVILLE,	93,091	86,310.55	3,195.29	18,783.67	31,618.46	4,286.87	26,725.00	863.35	—	—
BROCKTON,	66,254	131,344.08	4,345.61	27,815.69	60,147.25	1,900.54	33,770.51	72.00	—	—
HOLYOKE,	60,203	137,766.36	7,575.35	50,637.71	59,905.81	1,430.66	18,144.83	312.00	60,585.14	2,501.13
HAVERHILL,	53,884	140,124.47	4,110.16	34,417.69	21,599.83	706.62	18,393.03	832.42	—	—
MALDEN,	49,103	68,823.92	3,627.99	12,863.56	25,433.98	2,462.47	24,603.50	—	86,064.77	—
QUINCY,	47,876	139,778.65	2,902.83	8,365.66	11,822.28	2,462.86	28,160.25	—	—	—
NEWTON,	46,054	59,047.33	3,739.76	12,214.41	15,285.46	1,419.30	25,205.89	—	—	—
CHELSEA,	43,184	91,848.05	4,117.01	—	46,747.95	4,481.53	34,999.08	1,502.48	—	1,691.88
SALEM,	42,529	98,859.34	3,058.02	22,880.99	32,639.97	5,517.44	32,177.76	—	—	—
PITTSFIELD,	41,763	33,991.05	3,489.38	10,839.15	13,705.70	370.18	5,586.64	98.67	95,470.01	—
FITCHBURG,	40,299	172,693.61	3,361.83	17,249.68	35,356.40	619.47	20,537.54	1,220.55	—	—
EYEBETT,	40,120	57,925.50	3,191.10	—	26,941.19	1,427.65	25,145.01	—	—	—
MEDFORD,	39,038	34,333.01	950.00	9,559.76	9,683.95	1,007.30	13,134.00	995.58	—	—
TAUNTON,	37,137	63,792.62	1,899.90	20,757.55	19,193.10	909.90	20,036.50	461.51	—	—
CHICOPPE,	36,214	59,355.15	2,540.24	17,222.19	29,566.82	1,748.41	24,958.00	520.00	—	—
WALHAM,	30,915	49,793.02	1,475.42	12,246.57	9,335.15	1,957.88	12,667.68	148.00	—	—
REVERE,	28,823	28,101.14	1,690.93	15,738.39	13,135.41	1,559.12	13,730.98	1,090.33	—	5,167.22
GLoucester,	22,947	66,764.24	1,786.47	27,014.91	16,489.13	1,230.44	16,298.01	751.01	—	—
DEVERLY,	22,561	46,998.39	1,936.89	11,391.90	11,772.81	111.65	3,567.27	—	—	—
NORTH ADAMS,	22,282	29,219.37	1,421.34	10,768.86	11,937.89	1,089.29	4,460.00	—	—	—
LEOMINSTER,	21,951	29,209.42	2,681.39	7,160.51	13,937.89	969.63	3,881.35	—	—	—
ANDOVER,	19,744	26,786.26	1,893.24	9,894.51	9,469.55	1,647.61	8,037.93	607.30	—	—
ATTLEBORO,	19,731	30,215.92	2,672.44	6,453.90	11,342.22	1,102.13	9,573.50	154.53	—	—
PEABODY,	19,552	33,169.40	2,199.17	13,141.68	11,571.96	3,979.47	3,208.08	622.38	—	—
MELROSE,	18,204	16,615.99	1,087.82	—	7,717.64	371.65	10,745.50	791.01	—	—
WOBURN,	16,574	26,540.63	1,578.87	5,366.88	7,686.72	1,580.36	2,842.14	173.32	—	—
NEWBURYPORT,	15,618	25,873.60	1,038.31	9,974.04	10,265.43	13.00	5,720.00	—	—	—
METHUEN,	15,189	22,226.60	1,747.42	9,003.50	6,742.68	447.00	3,059.30	—	—	—
MARLBOROUGH,	15,028	21,304.69	1,693.15	10,636.87	5,468.37	—	—	—	—	—
38 Cities,	2,741,599	\$6,453,204.15	\$197,062.25	\$1,215,033.07	\$1,465,815.41	\$75,742.62	\$1,387,834.05	\$36,948.87	\$1,763,350.98	\$291,416.70

1 Includes the following expenses: Children's Institutions Department, \$156,039.55; Suffolk School for Boys, \$86,778.23; Steamer Monitor, \$37,455.48; children's excursions, \$1,783.21.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1920	A TOTAL EX- PENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON.	748,060	\$500,196.69	\$28,647.66	\$330,965.21	\$3,931.00	\$1,803.67	\$134,849.15
WORCESTER.	179,754	37,429.48	1,138.09	24,861.41	822.00	717.00	9,890.98
SPRINGFIELD.	129,614	40,068.62	2,530.79	30,788.00	40.00	50.00	6,659.83
NEW BEDFORD.	121,217	44,508.15	2,629.59	15,092.59	2,386.00	200.00	24,199.97
FALL RIVER.	120,455	29,784.55	808.31	19,491.19	—	—	9,485.05
LOWELL.	112,759	36,385.52	2,503.09	18,919.59	1,608.00	—	13,354.84
CAMBRIDGE.	109,694	65,428.38	6,559.51	24,140.48	3,305.00	150.00	31,273.39
LYNN.	99,148	60,527.47	1,751.14	35,581.84	5,339.00	17,095.49	17,095.49
LAWRENCE.	94,270	12,438.06	418.32	5,901.74	105.00	150.00	5,773.70
SOMERVILLE.	93,091	49,637.71	1,213.27	25,883.52	450.00	295.27	21,730.65
BROCKTON.	66,254	24,533.03	450.00	13,789.08	1,704.00	230.00	8,339.35
HOLYOKE.	62,203	10,664.99	728.11	14,570.99	120.00	230.00	2,924.00
HAYTHILL.	53,884	25,577.55	972.71	13,053.32	960.00	300.00	9,534.12
HAVERHILL.	49,103	25,707.40	—	14,163.66	1,252.00	150.00	9,169.03
QUINCY.	47,376	10,481.00	—	5,406.00	25.00	110.00	4,940.00
NEWTON.	46,094	7,167.96	250.00	3,873.96	610.00	120.00	2,564.00
CHELSEA.	43,184	12,602.26	—	6,244.11	220.00	532.95	5,355.20
SALEM.	42,529	21,905.30	444.50	12,495.43	80.00	499.73	8,385.64
PITTSBURG.	41,763	9,085.37	—	4,374.00	—	48.37	4,663.00
FITCHBURG.	41,029	16,767.90	300.00	6,713.54	34.37	—	9,719.99
EVERETT.	40,120	20,740.07	—	12,135.07	570.00	100.00	7,835.00
MEDFORD.	39,038	18,325.37	600.00	13,237.41	—	260.00	4,227.96
TAUNTON.	37,137	8,795.13	300.00	6,145.33	300.00	132.00	1,917.80
CHICOPEE.	36,214	2,538.52	—	883.13	120.00	—	1,535.39
WALTHAM.	30,915	12,835.70	489.00	4,896.03	60.00	110.00	7,330.67
REVERE.	28,823	6,533.75	—	5,189.75	428.00	—	916.00
GLOUCESTER.	22,947	22,107.35	147.56	11,774.79	896.00	50.00	9,299.00
BEVERLY.	22,561	23,325.42	—	12,066.87	996.00	—	10,262.55
NORTH ADAMS.	22,282	3,382.75	—	2,695.00	—	—	687.75
NORTHAMPTON.	21,951	8,905.16	—	6,880.05	—	87.36	1,997.75
LEOMINSTER.	19,744	7,933.59	309.05	4,645.26	125.00	—	2,854.28
ATTLEBORO.	19,731	5,022.74	218.79	2,143.80	—	—	2,060.15
PEABODY.	19,552	6,877.41	300.00	4,164.76	575.00	79.65	1,758.00
MELROSE.	18,204	9,415.59	287.48	5,535.56	30.00	200.00	3,362.55
WOBURN.	16,574	6,667.35	—	3,133.50	160.00	—	3,373.85
NEWHURPORT.	15,618	17,181.83	300.00	8,402.00	60.00	135.62	8,284.21
METHUEN.	15,189	2,441.83	—	1,707.83	—	50.00	684.00
MAHLBOURGH.	15,028	10,426.74	110.85	6,095.00	240.00	100.00	3,880.89
33 Cities,	2,741,599	\$1,233,533.69	\$54,407.82	\$731,047.80	\$27,641.37	\$7,551.62	\$412,935.08

TABLE VII. — Maintenance of Departments — Continued.
7. Schools.

CITIES.	Population of 1920	A TOTAL EXPENSES	B. GENERAL EXPENSES			C Teachers' Salaries	D Text Books and Supplies	E Tuition
			Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON,	748,060	\$7,390,936.42	\$37,459.10	\$137,311.83	\$27,446.87	\$5,399,482.08	\$369,178.72	\$23,836.07
WORCESTER,	179,754	1,682,995.14	15,474.83	24,665.49	6,156.93	1,235,622.04	80,561.08	34.00
SPRINGFIELD,	129,614	1,438,826.07	6,275.00	19,185.12	5,186.98	1,046,856.87	84,814.66	-
NEW BEDFORD,	121,217	795,810.71	9,042.22	13,884.73	4,059.69	605,910.45	35,355.22	-
FALL RIVER,	120,485	934,659.32	6,966.85	15,305.43	4,920.23	676,106.29	32,086.67	-
LOWELL,	112,759	736,518.17	3,850.00	12,753.06	1,692.82	458,436.31	25,917.35	383.40
CAMBRIDGE,	109,694	934,073.50	8,237.78	20,844.30	2,731.77	711,417.20	53,157.55	362.63
LYNN,	99,148	608,534.80	9,384.43	8,384.43	2,731.77	402,466.21	29,128.58	278.35
LAWRENCE,	94,270	612,039.27	4,156.04	9,619.16	2,807.45	461,059.05	16,853.52	1,108.72
SOMERVILLE,	83,091	629,033.50	6,816.98	5,939.77	3,335.70	440,530.24	24,889.32	362.63
BROCKTON,	66,254	552,131.17	4,075.00	4,111.00	2,513.75	403,133.24	28,044.69	278.35
HOLYOKE,	60,203	514,207.76	5,683.12	11,585.45	3,477.47	368,608.84	22,964.28	-
HAYVERHILL,	53,884	373,926.74	3,500.00	3,776.08	1,127.75	258,872.87	19,641.42	258.12
MALDEN,	49,103	326,262.28	3,450.00	3,173.68	3,216.34	241,047.41	15,213.17	146.82
QUINCY,	47,876	392,700.72	3,999.84	4,051.07	2,349.04	291,342.13	30,177.66	99.96
NEWTON,	46,054	641,922.65	6,125.00	12,031.91	4,685.67	454,856.46	34,968.73	82.84
CHELSEA,	43,184	303,705.02	3,300.00	3,345.50	2,69.75	225,985.85	14,922.09	2,522.81
SALEM,	42,529	287,369.31	3,190.00	6,545.97	1,842.66	174,290.36	13,478.44	48.33
FITZFIELD,	41,763	326,746.23	1,925.00	3,077.50	2,290.48	171,778.87	13,167.08	312.60
LITCHBURG,	41,029	285,166.29	3,666.57	4,824.63	3,984.86	194,308.51	17,016.53	1,623.57
EVERETT,	40,120	325,941.21	4,769.00	4,010.00	1,246.81	241,759.47	11,999.51	111.44
MEDFORD,	39,038	284,301.04	3,540.00	1,500.00	1,215.69	209,586.96	14,802.33	62.49
LAUNTON,	37,137	267,847.08	3,230.64	3,169.43	1,001.82	186,311.78	11,389.20	1,556.74
CHICOPEE,	36,214	227,785.32	3,266.54	3,843.78	1,727.75	156,275.74	9,543.26	845.19
WALTHAM,	30,915	199,107.87	2,620.00	3,395.60	1,962.77	135,507.50	12,382.12	16.25
REVERE,	28,823	240,915.28	3,250.00	3,135.30	1,447.01	172,054.39	12,981.81	-
GLOUCESTER,	22,947	214,651.49	2,500.00	3,616.73	2,664.95	145,149.10	10,574.32	-
BEVERLY,	22,561	242,668.93	2,990.39	5,051.25	866.14	174,507.08	12,678.69	-
NORTH ADAMS,	22,282	161,771.30	3,514.58	2,227.99	848.39	111,900.17	5,805.80	339.53
NORTHAMPTON,	21,951	168,791.88	3,000.00	1,871.62	1,277.99	112,536.85	11,434.47	915.24
LEOMINSTER,	19,744	131,957.90	2,900.00	1,880.67	898.93	85,037.82	8,593.78	187.72
ATTLEBORO,	19,731	149,607.56	2,766.67	2,656.50	1,232.49	97,028.83	7,115.61	82.53
PEABODY,	19,552	140,538.55	2,548.96	1,789.38	550.33	92,928.68	5,007.59	1,552.48
MELROSE,	18,204	156,410.96	3,320.00	1,404.25	980.87	107,898.00	6,329.55	93.50
WOBURN,	16,574	110,287.42	2,870.00	1,318.75	593.62	78,576.30	6,210.34	297.27
NEWBURYPORT,	15,618	77,306.72	2,516.65	2,016.30	605.53	53,204.45	5,306.42	931.73
METHUEN,	15,189	123,658.32	2,625.04	2,310.00	443.81	83,602.90	6,453.62	-
MARLBOROUGH,	15,028	95,406.13	2,466.67	1,266.67	316.32	66,773.28	4,017.38	-
38 Cities,	2,741,599	\$23,092,563.45	\$198,013.41	\$371,900.33	\$110,310.91	\$16,596,187.08	\$1,127,873.26	\$38,090.33

TABLE VII. — *Maintenance of Departments* — Continued.
7. Schools — Concluded.

CITIES.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON,	\$10,876.45	—	\$439,936.09	\$326,857.38	\$442,775.53	\$107,141.63	\$49,071.67	\$19,563.00
WORCESTER,	1,368.49	\$2,442.04	107,589.85	110,925.36	85,396.01	3,850.68	4,115.18	4,827.16
SPRINGFIELD,	3,715.50	995.96	110,085.11	67,080.84	38,802.11	4,638.58	125.00	44,430.34
NEW BEDFORD,	2,256.50	609.94	55,863.88	37,236.29	21,398.10	2,464.88	3,000.00	14,728.81
FALL RIVER,	2,674.85	688.90	92,769.71	42,086.97	41,456.49	3,336.43	1,750.00	11,510.50
LOWELL,	1,584.40	1,231.58	79,509.31	37,657.30	49,397.37	2,585.21	—	61,855.46
CAMBRIDGE,	449.00	63.15	66,604.29	33,993.87	18,591.74	416.77	—	12,284.34
LYNN,	914.07	2,171.38	48,441.98	51,243.55	40,517.88	15,577.98	—	15,277.98
LAWRENCE,	132.20	1,248.82	46,473.15	34,100.90	45,000.07	1,149.40	3,201.47	4,246.44
SOMERVILLE,	—	267.58	48,441.07	36,698.04	34,699.67	2,701.11	700.00	1,582.30
BROCKTON,	2,400.18	354.89	41,272.47	38,960.90	24,507.60	—	120.00	2,359.10
HOCKEY,	2,603.09	735.56	39,435.05	18,437.26	34,033.20	2,514.19	550.00	3,580.25
HAVERHILL,	6,409.51	647.02	27,723.37	28,768.48	17,317.74	626.35	—	5,515.55
MALDEN,	485.56	20,653.69	21,699.59	21,699.59	16,386.59	497.66	—	180.47
QUINCY,	4,631.65	162.09	22,962.74	17,041.41	11,325.11	4,051.75	973.43	3,537.73
NEWTON,	4,205.37	381.00	36,387.78	33,778.18	45,692.87	4,657.37	—	4,657.37
CHELSEA,	—	376.43	26,154.00	19,065.47	9,297.03	138.30	—	767.76
SALEM,	1,331.41	1,083.62	29,679.96	16,514.78	12,219.48	2,380.15	—	22,239.77
PITTSFIELD,	8,160.95	83.43	23,095.84	16,514.78	14,601.55	161.68	—	1,118.73
FITCHBURG,	7,254.25	497.69	20,144.07	21,018.26	9,926.37	202.42	—	1,422.13
EVERETT,	—	148.42	27,492.97	20,330.79	10,519.55	557.34	66.00	2,798.85
MEDFORD,	3,985.57	233.13	17,059.54	26,959.71	15,386.93	807.55	—	1,653.63
TAUNTON,	4,988.10	213.60	18,917.88	17,090.41	10,036.98	1,970.33	—	1,648.70
CHICOPEE,	2,913.71	449.28	13,129.51	14,975.82	14,806.73	1,792.48	139.30	2,206.18
WALTHAM,	59.70	497.14	12,030.25	16,121.49	9,047.88	170.94	—	1,680.23
REVERE,	5,226.70	385.71	21,086.51	9,884.68	9,852.69	1,471.07	90.00	1,084.91
GLoucester,	5,979.80	408.44	16,311.70	14,445.79	8,152.02	358.42	188.90	3,137.50
BEVERLY,	187.57	187.57	16,942.07	12,947.57	8,582.69	329.66	—	2,067.19
NORTH ADAMS,	72.82	—	12,616.06	14,641.01	6,895.81	99.37	60.00	2,122.82
LEONARD,	8.86	—	10,995.48	13,900.60	9,261.78	961.19	—	819.56
LEOMINSTER,	5,228.45	—	10,542.67	9,524.78	5,605.64	249.11	—	1,547.81
ATTLEBORO,	4,800.65	266.14	12,714.38	10,739.55	8,568.24	333.18	—	3,264.57
PEABODY,	4,222.99	—	12,089.47	10,578.31	6,842.42	503.65	—	759.41
MELROSE,	945.00	178.56	11,145.20	11,294.80	10,086.19	856.86	150.00	719.60
WOBURN,	317.50	52.00	6,616.76	6,663.57	5,239.64	3,961.88	—	367.86
NEWBURYPORT,	454.25	—	5,547.58	3,961.88	2,839.88	428.92	—	5,185.05
METHUEN,	1,757.03	125.72	8,707.44	10,962.95	7,127.79	95.90	—	1,045.25
MARLBOROUGH,	3,827.03	121.86	5,792.13	6,039.31	2,109.55	—	—	—
38 Cities,	\$107,999.38	\$18,126.39	\$1,632,450.91	\$1,241,964.60	\$1,168,161.23	\$149,043.36	\$64,300.95	\$268,146.31

TABLE VII. — *Maintenance of Departments — Continued.*
8. *Libraries.*

CITIES.	Population of 1920	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON.	748,060	\$556,319.02	\$358,345.94	\$88,627.13	\$44,746.31	\$28,199.94	\$32,002.57	\$24,397.13
WORCESTER.	179,754	92,161.84	56,219.92	16,322.22	5,126.34	6,539.59	3,810.58	4,143.19
SPRINGFIELD.	129,614	95,059.54	—	—	—	—	—	195,059.54
NEW BEDFORD.	121,217	54,435.55	36,749.00	9,630.48	2,174.86	1,190.24	1,488.89	3,202.08
FALL RIVER.	120,485	43,709.54	27,142.37	7,070.55	2,520.57	3,697.41	2,184.98	1,093.66
LOWELL.	112,759	28,255.55	16,213.46	5,394.16	854.50	1,013.56	505.20	2,274.67
CAMBRIDGE.	109,694	43,743.85	27,000.74	8,511.26	2,060.10	2,459.73	1,603.68	2,108.34
LYNN.	99,148	39,492.21	24,430.14	5,370.16	2,658.27	3,176.05	3,055.92	801.67
LAWRENCE.	93,270	30,945.40	17,096.49	4,459.93	1,601.37	1,617.52	5,026.59	1,143.50
SOMERVILLE.	93,001	47,286.49	30,281.67	8,491.99	2,045.36	2,996.80	853.67	2,617.00
BROCKTON.	66,254	28,058.98	14,815.36	7,162.55	609.44	3,080.74	1,633.93	1,656.96
HOLYOKE.	60,203	20,000.00	—	—	—	—	—	120,000.00
HAVERHILL.	53,884	26,325.74	12,141.32	4,072.66	2,056.61	1,890.36	3,897.96	2,866.83
MALDEN.	49,103	26,334.76	13,039.29	5,116.82	1,506.86	2,041.93	730.47	3,949.39
QUINCY.	47,876	27,064.08	13,812.63	6,068.71	805.56	2,150.44	2,460.32	2,366.72
NEWTON.	46,054	41,867.71	18,808.87	9,259.39	1,284.72	2,424.43	6,537.47	3,462.83
CHELSEA.	43,184	10,333.34	3,523.17	2,276.78	537.05	994.59	408.74	591.01
SALEM.	42,529	21,551.55	13,230.45	3,742.29	425.46	2,179.28	271.25	1,702.82
PITTSFIELD.	41,763	13,000.00	—	—	—	—	—	113,000.00
FITCHBURG.	41,029	11,482.69	6,596.81	2,134.23	126.90	1,047.07	477.85	1,099.83
EVERETT.	40,120	12,561.64	6,227.73	2,688.05	524.73	1,033.58	1,295.49	792.06
MEDFORD.	39,038	12,026.89	6,396.51	3,090.52	303.25	785.73	416.04	1,024.84
TAUNTON.	37,137	13,660.48	6,190.94	4,312.24	276.53	1,407.52	638.14	835.11
CHICOPEE.	36,214	11,866.47	6,468.31	2,750.35	405.30	1,031.88	463.36	747.27
WALTHAM.	30,915	20,427.20	9,693.74	4,222.95	657.41	2,131.01	2,551.61	1,170.48
REVERE.	28,823	5,727.05	3,020.00	1,038.34	541.47	920.33	99.32	107.59
GLOUCESTER.	22,947	—	—	—	—	—	—	—
REVERLY.	22,561	16,745.91	7,668.46	2,614.39	241.60	2,022.18	3,010.65	1,188.63
NORTH ADAMS.	22,282	8,011.20	4,561.02	1,824.01	117.80	320.99	356.41	320.97
NORHAMPTON.	21,951	30,099.16	11,901.25	8,717.69	2,805.94	1,681.59	2,574.82	2,417.87
LEONAMSTER.	19,744	7,560.85	4,471.13	1,445.29	227.57	178.24	178.24	401.78
ATLBORO.	19,731	9,159.02	3,738.72	2,674.18	612.17	1,084.61	718.31	331.03
PEABODY.	19,452	—	—	—	—	—	—	—
MELROSE.	18,204	9,408.18	4,754.08	2,345.54	629.16	828.37	473.02	378.01
WOBURN.	16,574	10,263.56	5,315.00	1,854.06	274.10	857.87	907.86	1,054.67
NEWBURYPORT.	15,618	8,186.34	5,090.28	1,430.28	457.46	537.58	382.35	288.39
METHUEN.	15,189	—	—	—	—	—	—	—
MARLBOROUGH.	13,028	5,965.21	3,245.33	984.69	101.60	563.32	716.72	353.55
38 Cities.	2,741,599	\$1,439,247.60	\$780,282.43	\$215,703.89	\$79,316.37	\$83,263.08	\$81,732.41	\$198,949.42

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administra- tion	C. PARKS AND GARDENS		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS		
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Con- certs, etc.
BOSTON.	748,060	\$1,766,802.36	\$47,371.55	\$583,204.99	\$609,657.45	\$173,053.23	\$241,134.08	\$17,075.52	\$2,664.22	\$92,041.32
WORCESTER.	179,754	95,519.36	—	57,961.70	—	25,216.93	3,327.06	2,096.23	—	6,917.44
SPRINGFIELD.	129,614	156,592.28	3,595.33	122,579.01	—	12,227.26	3,279.09	8,834.36	—	6,077.23
NEW BEDFORD.	121,217	75,310.44	—	45,913.88	—	3,101.72	10,346.08	15,470.12	—	478.64
FALL RIVER.	120,485	68,413.55	4,439.17	37,203.28	—	2,045.86	—	3,095.09	—	23,676.01
LOWELL.	112,759	32,117.88	—	26,738.44	—	2,046.86	—	3,069.58	—	243.00
CAMBRIDGE.	109,694	146,066.03	5,337.83	48,529.32	57,737.65	6,860.32	9,695.51	2,065.43	308.42	15,531.55
LYNN.	99,148	102,945.45	—	25,202.95	44,727.87	12,499.83	660.18	1,356.58	1,420.25	17,077.79
SOMERVILLE.	94,270	29,921.09	—	23,484.33	—	4,299.60	—	1,137.16	—	1,000.00
BROCKTON.	93,091	66,782.55	—	11,549.11	40,255.27	7,824.53	2,247.84	3,973.45	—	932.35
HOLYOKE.	66,254	14,403.87	—	6,937.64	—	5,119.00	—	1,174.03	—	1,113.20
HAYESVILLE.	60,203	32,271.36	—	17,633.41	—	12,087.87	584.08	562.00	—	504.00
HAVERHILL.	53,884	17,615.08	2,440.96	10,690.14	—	2,272.09	—	699.90	—	2,211.89
MALDEN.	49,103	54,186.54	220.00	15,893.50	24,047.29	2,144.34	—	10,281.51	—	10,281.51
QUINCY.	47,576	28,674.61	—	1,646.81	18,624.27	2,193.76	1,291.00	10.00	—	4,906.77
NEWTON.	46,054	79,532.55	—	6,826.54	33,310.00	27,047.10	2,006.18	—	—	9,742.73
CHELSEA.	43,184	28,879.42	—	2,271.43	17,334.01	—	—	100.00	—	9,173.98
SALEM.	42,520	30,884.42	884.89	15,305.29	—	3,130.30	—	—	—	11,564.06
PITTSFIELD.	41,763	12,982.95	—	6,486.20	—	2,233.69	1,061.06	1,000.00	—	400.00
FITCHBURG.	41,029	34,757.23	1,079.52	13,921.52	—	6,714.13	—	1,822.82	—	12,259.24
SPRINGFIELD.	40,120	36,109.91	—	10,843.76	16,807.32	1,809.30	653.45	4,996.88	—	1,000.00
MEDFORD.	39,058	30,338.50	740.82	5,022.69	17,153.70	1,934.49	249.96	150.00	—	5,080.90
TAUNTON.	37,137	17,148.90	—	1,088.11	—	3,532.24	617.50	1,601.11	—	310.00
CHICOPLE.	36,214	7,118.26	—	1,401.67	—	1,798.82	—	—	—	3,982.77
WALTHAM.	30,915	23,284.39	—	2,821.67	15,296.47	4,008.16	—	515.40	—	642.69
REVERE.	28,823	14,734.68	—	526.98	10,947.53	190.11	243.73	3,070.06	—	—
GLOUCESTER.	22,947	5,437.54	—	1,943.19	—	—	—	334.58	—	2,916.04
BEVERLY.	22,561	12,924.08	—	3,500.00	—	3,185.00	—	—	—	6,239.08
NORTH ADAMS.	22,282	1,633.28	—	300.72	—	—	—	—	—	1,332.56
NORTHAMPTON.	21,951	3,913.33	—	983.24	—	—	—	2,282.57	—	697.52
LEOMINSTER.	19,744	6,767.25	—	853.17	—	—	—	—	—	5,914.08
ATLANTICBORO.	19,731	8,201.23	—	4,727.45	—	600.00	—	779.27	—	2,094.51
PEABODY.	19,552	12,318.74	—	—	—	3,028.55	718.20	—	—	9,290.19
PEABODY.	18,204	17,757.91	147.97	3,391.25	8,435.39	377.23	—	940.34	—	3,247.53
WELBURN.	16,574	10,013.03	—	806.66	6,998.62	972.04	—	227.00	—	1,005.11
NEWBURYPORT.	15,618	2,760.94	—	1,171.73	—	351.69	—	111.04	—	1,126.48
METHUEN.	15,189	5,062.57	—	—	—	435.74	—	4,026.83	—	—
MARLBOROUGH.	15,028	5,246.47	—	754.56	—	338.10	—	—	—	4,153.81
38 Cities.	2,741,599	\$3,084,795.27	\$67,458.04	\$1,120,146.34	\$922,732.84	\$338,333.92	\$278,115.00	\$78,441.26	\$4,392.89	\$275,174.98

TABLE VII. — *Maintenance of Departments — Continued.*
10. Pensions.

CITIES.	Population of 1920	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery
			Police	Fire	Highways	Schools	All Other		
BOSTON,	748,060	\$707,707.65	\$158,964.04	\$230,533.33	\$46,672.92	\$157,455.56	\$72,811.63	1 \$39,367.95	\$1,901.32
WORCESTER,	179,754	36,409.45	18,973.08	4,439.35	4,038.66	3,361.44	3,169.32	1,527.60	—
SPRINGFIELD,	129,614	15,315.49	10,177.02	3,490.36	1,000.80	—	587.31	—	—
NEW BEDFORD,	121,217	14,494.39	6,247.37	3,799.14	1,828.28	—	2,121.98	2,323.25	349.44
FALL RIVER,	120,485	6,605.79	5,013.59	1,000.00	—	124.93	407.25	—	—
LOWELL,	112,759	16,563.16	7,563.00	6,338.64	1,658.75	184.95	321.74	365.00	—
CAMBRIDGE,	109,694	70,693.32	9,898.40	24,734.95	10,764.51	12,706.00	8,288.74	3,157.16	1,093.56
LYNN,	99,148	34,221.95	9,306.52	7,502.27	3,493.41	3,428.22	6,818.93	3,452.28	220.32
LAWRENCE,	94,270	1,752.04	591.48	1,160.56	—	—	—	—	—
SOMERVILLE,	93,091	20,566.58	8,067.97	3,962.63	3,354.48	548.33	3,984.21	1,197.29	—
BROCKTON,	68,254	8,438.82	2,954.14	2,519.27	3,701.93	—	1,251.22	418.07	—
HOLYOKE,	60,203	8,155.50	3,266.78	3,445.60	420.00	—	—	—	—
HAYVERHILL,	53,584	5,237.65	800.00	2,532.50	1,647.36	325.00	3,133.58	—	—
QUINCY,	49,103	4,811.08	1,200.06	573.50	773.07	368.04	13,874.67	—	—
NEWTON,	46,034	21,482.46	6,834.72	2,763.50	1,476.13	1,240.54	1,053.08	—	—
CHELSEA,	43,184	8,987.46	3,477.29	2,737.15	1,498.14	64.57	—	2,223.92	—
SALEM,	42,529	11,028.92	2,874.30	2,772.72	2,204.02	338.00	—	609.44	—
PITTSFIELD,	41,763	4,372.44	2,874.30	564.20	1,266.38	1,294.28	581.95	620.39	—
FITCHBURG,	41,029	4,844.06	1,128.40	1,113.42	904.50	—	—	—	—
EVERETT,	40,120	6,706.04	1,829.62	—	—	—	—	—	—
MEDFORD,	39,038	2,354.50	1,450.00	—	—	—	—	—	—
TAUNTON,	37,137	—	—	—	—	—	—	—	—
CHICOPEE,	36,214	—	—	—	—	—	—	—	—
WALHAM,	30,915	7,189.56	1,645.60	570.50	3,335.49	289.50	1,275.75	72.72	—
REVERE,	28,823	1,643.43	—	1,643.43	—	—	—	—	—
GLOUCESTER,	22,947	3,418.64	1,049.38	1,504.38	—	363.00	501.88	—	—
BEVERLY,	22,561	4,265.49	1,704.30	1,000.50	635.85	424.84	500.00	—	—
NORTH ADAMS,	22,282	144.50	144.50	—	—	—	—	—	—
NORTHAMPTON,	21,951	681.14	681.14	—	—	—	—	—	—
LEONAMSTER,	19,744	86.76	—	—	86.76	—	—	—	—
ATTLEBORO,	19,731	—	—	—	—	—	—	—	—
PEABODY,	19,552	2,588.18	—	546.00	747.12	204.98	—	1,090.08	—
MELROSE,	18,204	2,251.64	—	200.00	350.56	—	341.71	1,359.37	—
WOBURN,	16,574	3,314.36	2,460.00	450.00	—	—	404.36	—	—
NEWBURYPORT,	15,618	—	—	—	—	—	—	—	—
NEWMARKET,	15,189	—	—	—	—	—	—	—	—
METHUEN,	15,028	—	—	—	—	—	—	—	—
MARLBOROUGH,	15,028	—	—	—	—	—	—	—	—
38 Cities,	2,741,539	\$1,042,562.82	\$271,902.49	\$311,404.69	\$95,740.82	\$184,536.35	\$119,629.31	\$55,784.52	\$3,564.64

¹ Includes \$8,970.06 other enterprises.

² Other enterprises.

³ Includes water.

⁴ Includes \$250.12 other enterprises.

⁵ Includes \$490.08 electric light.

TABLE VII. — *Maintenance of Departments — Concluded.*
11. *Unclassified.*

CITIES.	Population of 1920	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G Street Railway Con- tributions	H All Other
BOSTON,	748,060	\$3,193,038.38	\$53,470.76	\$42,869.06	\$10,040.00	\$30.00	—	\$2,905,930.87	\$180,697.69
WORCESTER,	179,754	23,274.03	14,079.10	3,099.30	1,282.07	200.00	—	—	4,613.36
SPRINGFIELD,	128,614	32,923.74	3,096.23	3,096.80	1,025.00	—	—	—	25,196.71
NEW BEDFORD,	121,217	26,707.21	501.70	860.15	1,194.90	—	—	—	24,150.46
FALL RIVER,	120,485	26,052.20	7,820.31	2,479.60	1,494.85	—	\$693.78	—	13,563.66
LOWELL,	112,759	21,316.05	948.99	4,335.15	1,649.83	50.00	—	—	14,119.22
CAMBRIDGE,	109,694	412,243.29	9,251.37	—	1,400.00	117.00	1,086.17	392,185.34	8,203.41
LYNN,	99,148	29,355.41	7,417.52	—	1,941.41	380.00	—	—	19,616.48
LAWRENCE,	94,270	28,261.29	1,260.66	1,268.75	1,450.00	—	2,758.20	—	21,523.68
SOMERVILLE,	93,091	188,949.66	4,824.65	1,409.69	404.87	—	—	169,593.77	12,716.68
BROCKTON,	66,254	4,018.94	—	1,983.11	787.74	—	—	—	1,248.09
MASSACHUSETTS,	60,203	24,220.04	5,251.92	896.78	880.69	—	—	—	17,190.65
HAYDOCK,	53,884	9,416.76	4,799.33	73.75	675.00	1,039.32	361.22	—	2,408.14
HAVERHILL,	49,103	92,864.72	2,128.66	138.25	500.00	—	—	77,252.00	12,845.21
QUINCY,	47,876	44,731.39	107.75	1,235.65	500.00	50.00	—	—	42,837.99
NEWTON,	46,054	97,544.84	2,126.97	1,564.71	592.25	—	—	43,154.53	50,106.38
CHELSEA,	43,184	47,781.34	1,425.00	570.75	800.00	65.00	—	41,031.99	3,888.60
SALEM,	42,529	16,514.54	3,000.21	1,048.00	950.00	258.00	—	—	11,258.33
PITTSFIELD,	41,763	28,617.63	1,034.80	1,266.80	325.00	50.00	—	—	25,941.03
FITCHBURG,	41,029	20,195.27	4,443.50	2,318.92	700.00	120.00	—	—	12,612.85
EVERETT,	40,120	82,512.32	2,530.72	—	600.00	108.93	452.40	75,846.77	14,779.58
MEDFORD,	39,038	105,030.23	5,194.00	1,723.51	663.20	—	—	82,669.94	3,708.55
TAUNTON,	37,137	5,866.07	616.00	641.52	900.00	—	—	—	1,729.26
CHICOPEE,	36,214	5,455.80	2,478.34	883.20	365.00	—	—	—	6,419.84
WALHAM,	30,915	9,522.01	940.88	1,451.77	550.00	159.52	—	—	10,431.18
REVERE,	28,823	17,025.82	342.45	342.45	550.00	—	—	—	6,710.03
GLoucester,	22,947	9,095.03	5,701.89	777.94	526.00	—	—	—	1,496.15
BLOOMFIELD,	22,561	3,534.20	1,081.06	777.94	526.00	—	—	—	1,239.76
BEVERLY,	22,282	5,635.04	—	1,488.10	500.00	50.04	—	—	8,085.69
NORTH ADAMS,	21,951	11,126.68	188.90	694.20	475.00	—	176.33	—	670.55
NORHAMPTON,	19,741	11,141.85	15.00	2,280.05	250.00	145.71	—	—	5,260.39
LEOMINSTER,	19,731	7,055.86	187.50	1,373.25	383.05	—	—	—	34,920.85
ATTLEBORO,	19,552	41,121.26	3,599.00	1,245.47	690.00	—	—	—	6,704.51
PEABODY,	18,204	4,252.67	1,309.65	1,689.48	418.03	75.00	50.00	—	2,930.71
MELROSE,	16,618	3,348.99	393.00	572.20	500.00	—	—	—	2,612.94
WOBURN,	15,614	3,348.99	393.00	572.20	500.00	80.75	—	—	1,606.91
NEWBURYPORT,	15,618	4,626.75	1,916.29	743.55	350.00	—	—	—	2,974.44
METHUEN,	15,189	6,280.59	600.00	700.40	354.29	—	651.46	—	—
MARLBOROUGH,	15,028	—	—	—	—	—	—	—	—
38 Cities,	2,741,599	\$4,699,355.70	\$157,787.64	\$37,048.72	\$37,228.18	\$2,979.27	\$6,442.42	\$3,787,665.81	\$620,203.66

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1920	A. PUBLIC SERVICE ENTERPRISES								B .	C	
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER			ALL OTHER					
				Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves			Miscella- neous
BOSTON,	748,080	\$1,933,917.90	-	-	\$687,194.08	\$475,275.60	\$16,313.66	\$580.65	-	\$754,553.91	\$120,826.96	\$5,033.94
WORCESTER,	179,754	133,832.86	-	-	133,667.48	-	3,465.84	165.38	-	-	44,480.06	10.00
SPRINGFIELD,	129,614	191,941.48	-	-	188,475.64	-	-	-	-	-	-	100.00
NEW BEDFORD,	121,217	137,178.46	-	-	136,485.41	-	-	-	\$693.05	-	44,757.30	-
FALL RIVER,	120,485	160,676.92	-	-	158,938.68	-	-	587.34	1,150.90	-	35,486.39	-
LOWELL,	112,759	232,620.45	-	-	231,620.45	-	-	1,000.00	-	-	23,139.30	6.25
CAMBRIDGE,	109,694	289,356.19	-	-	287,678.13	-	1,678.06	-	-	-	39,860.37	2,585.00
LYNN,	99,148	190,002.26	-	-	190,002.26	-	-	-	-	-	55,919.22	-
LAWRENCE,	94,270	130,372.07	-	-	130,372.07	-	-	-	-	-	22,195.02	-
SOMERVILLE,	93,091	88,081.57	-	-	54,357.93	33,723.64	-	-	-	-	11,433.72	-
BROCKTON,	66,254	102,949.96	-	-	102,949.96	-	-	-	-	-	-	-
HOLYOKE,	60,203	745,015.96	1 \$630,017.45	-	114,998.51	-	-	-	-	-	565.46	167.50
HAVERHILL,	53,884	89,465.45	-	-	89,384.77	-	-	80.68	-	-	20,333.83	160.21
MALDEN,	49,103	68,891.99	-	-	53,731.50	15,160.49	-	-	-	-	15,679.22	1,448.69
QUINCY,	47,876	88,628.30	-	-	64,709.93	20,559.05	3,359.32	-	-	-	494.19	-
NEWTON,	46,054	84,186.41	-	-	82,551.18	1,635.23	-	-	-	-	126.50	-
CHELSEA,	43,184	34,362.31	-	-	19,052.93	15,309.38	-	-	-	-	-	-
SALEM,	42,529	83,311.69	-	-	82,258.69	-	100.45	952.55	-	-	14,653.87	408.57
PITTSFIELD,	41,763	21,950.09	-	-	20,897.92	-	-	1,052.17	-	-	-	-
FITCHBURG,	41,029	56,208.00	-	-	56,208.00	-	-	-	-	-	18,712.80	367.45
EVERETT,	40,120	37,821.11	-	-	22,471.30	15,349.81	-	-	-	-	13,128.62	-
MEDFORD,	39,038	46,131.67	-	-	35,250.49	10,881.18	-	-	-	-	16,051.70	-
TAUNTON,	37,137	414,568.98	-	-	68,998.79	-	-	-	-	-	10,499.96	-
CHICOP,	36,214	170,807.23	345,569.49	-	54,476.73	-	-	-	-	-	4,195.14	-
WALTHAM,	30,915	46,726.10	116,130.50	-	46,476.10	-	-	250.00	-	-	20,272.31	-
REVER,	28,823	37,302.97	-	-	28,099.95	9,202.32	-	-	-	-	491.02	-
GROUCESTER,	22,947	38,912.62	-	-	39,912.62	-	-	-	-	-	10,063.37	-
BEVERLY,	22,551	38,142.63	-	-	38,142.63	-	-	-	-	-	8,333.11	-
NORTH ADAMS,	22,282	14,460.85	-	-	13,398.24	-	-	1,062.61	-	-	2,488.32	-
NORTHAMPTON,	21,951	30,821.12	-	-	30,521.12	-	-	1,765.41	-	-	7,234.85	-
LEOMINSTER,	19,754	17,366.56	-	-	15,601.15	-	-	-	-	-	-	65.00
PEABODY,	19,751	30,567.06	-	-	27,435.32	-	-	-	-	3,131.74	-	649.40
PEABODY,	19,552	178,303.55	127,214.40	-	49,721.37	-	105.00	1,262.78	-	-	5,765.77	-
WOBURN,	18,204	25,982.84	-	-	19,989.14	5,969.09	-	24.61	-	-	11,860.37	-
WOBURN,	16,574	45,207.81	-	-	38,515.56	-	-	-	-	-	8,338.79	18.48
NEWBURYPORT,	15,618	38,515.56	-	-	38,515.56	-	-	-	-	-	613.93	-
MEADSBURY,	15,189	42,722.61	-	-	42,722.61	-	-	-	-	-	3,187.62	-
MARLBOROUGH,	15,028	18,916.05	-	-	18,916.05	-	-	-	-	-	1,162.62	-
38 Cities,	2,741,599	\$6,136,726.24	\$1,218,931.84	\$3,521,392.50	\$603,065.79	\$8,784.18	\$25,022.33	\$1,843.95	\$592,452.01	\$757,685.65	\$11,146.99	-

1 Includes \$301,320.09 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
	TOTAL EXPENSES					Soldiers' Benefits
BOSTON.	\$33,370,972.26	\$1,182,012.57	\$5,989,216.69	\$3,256,255.96	\$4,161,767.35	\$500,196.69
WORCESTER.	4,900,673.02	193,364.19	907,674.09	456,937.00	601,308.72	37,429.48
SPRINGFIELD.	4,092,410.70	221,802.92	860,620.19	372,142.13	533,326.10	40,068.62
NEW BEDFORD.	3,089,558.87	177,940.35	606,430.81	492,015.86	364,102.17	44,508.15
FALL RIVER.	2,931,194.18	135,196.72	575,158.51	291,783.42	360,680.86	29,784.55
LOWELL.	2,645,112.94	160,649.71	553,515.49	289,440.02	301,054.37	36,385.52
CAMBRIDGE.	3,776,290.73	192,226.38	598,165.38	431,141.39	318,068.91	65,428.38
LYNN.	2,215,025.90	114,977.04	393,949.86	248,017.35	129,270.91	60,527.47
LAWRENCE.	2,104,359.64	92,604.26	398,631.04	211,693.39	241,965.68	12,438.06
SOMERVILLE.	2,051,025.86	96,542.46	329,770.80	280,995.60	164,098.39	49,637.71
BROCKTON.	1,635,031.28	98,334.39	301,608.87	209,096.28	157,731.27	24,533.03
HOLYOKE.	2,290,140.08	102,060.69	359,249.00	221,627.44	137,766.36	10,664.99
HAYVERHILL.	1,255,683.76	70,082.44	212,041.61	146,477.40	139,033.91	24,577.55
QUINCY.	1,267,470.28	54,212.10	224,110.98	158,626.80	131,063.97	25,707.40
MALDEN.	1,395,456.21	80,372.01	225,593.61	153,151.32	180,162.85	17,481.00
NEWTON.	1,916,899.22	106,943.32	324,579.85	166,185.16	285,818.89	7,167.96
CHELSEA.	937,277.15	64,630.62	191,129.41	73,821.12	69,736.80	12,662.26
SALEM.	1,113,237.30	64,083.36	203,283.58	111,150.36	148,232.37	21,905.30
PITTSFIELD.	845,385.44	60,688.96	152,333.28	68,882.46	113,434.98	9,083.37
FITCHBURG.	1,133,519.15	67,791.59	191,589.38	114,991.62	137,951.26	33,991.05
EVERETT.	938,103.75	61,886.84	160,097.54	68,118.68	74,554.27	17,693.61
MEDFORD.	901,637.83	63,535.32	143,512.58	70,591.68	75,103.28	18,325.37
TAUNTON.	1,234,785.75	54,846.66	169,485.92	63,009.19	155,265.40	34,335.01
CHICOPEE.	809,170.43	42,611.34	141,899.73	56,877.86	78,794.31	63,792.62
WALTHAM.	770,837.02	49,722.43	136,103.08	70,602.17	125,201.18	59,355.45
REVERE.	637,006.59	46,544.85	122,986.42	59,486.86	125,885.70	2,538.52
GLOUCESTER.	687,961.24	48,112.83	135,261.53	51,048.40	49,793.02	6,533.75
BEVERLY.	727,363.92	40,367.71	124,697.78	33,917.06	65,704.24	28,101.14
NORTH ADAMS.	422,626.65	28,517.50	68,662.42	33,917.06	46,998.59	46,998.59
NORTHAMPTON.	454,275.18	25,717.50	67,390.48	28,906.61	64,104.10	29,219.57
LEOMINSTER.	400,454.65	23,735.55	75,322.93	16,889.78	77,370.52	8,965.16
ATTLEBORO.	452,925.74	38,063.47	88,833.87	19,716.52	65,833.59	26,786.26
PEABODY.	622,531.13	37,953.91	85,011.62	36,108.51	37,064.23	30,215.92
MELROSE.	487,447.72	41,851.80	62,607.80	42,676.77	38,109.40	6,877.41
WOBURN.	383,623.73	32,514.57	56,518.79	20,205.92	81,349.20	16,615.99
NEWBURYPORT.	299,985.36	15,718.75	59,446.46	14,499.47	49,113.09	9,415.59
METHUEN.	397,934.52	28,430.51	59,045.67	25,659.41	36,532.07	6,667.35
MALDENBORGH.	328,090.35	23,414.89	69,715.76	20,819.27	73,872.63	17,181.83
38 Cities.	\$36,043,455.53	\$4,040,112.71	\$15,516,850.81	\$8,584,256.57	\$10,116,592.52	\$1,233,533.69
					\$6,453,204.15	

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON,	\$7,390,938.42	\$556,319.02	\$1,766,802.36	\$707,707.65	\$3,193,038.38	\$1,933,917.90	\$120,826.96	\$5,033.94
Worcester,	1,639,995.14	92,161.84	95,510.26	36,409.45	23,274.02	133,832.96	44,480.06	10.00
SPRINGFIELD,	1,438,826.97	95,059.54	156,592.28	13,315.49	32,923.74	191,941.48	—	—
NEW BEDFORD,	793,810.71	43,493.55	75,310.44	14,494.39	26,707.21	137,178.46	44,757.30	—
FALL RIVER,	334,659.32	43,709.49	68,413.55	6,005.79	26,052.20	160,676.92	35,486.99	—
LOWELL,	736,518.17	26,255.55	32,117.88	16,563.16	21,316.05	232,620.45	33,139.30	6.25
CAMBRIDGE,	934,073.50	43,743.85	146,060.63	70,693.32	412,243.29	289,336.19	39,860.57	—
LYNN,	608,534.80	33,492.21	102,945.45	34,221.95	29,355.41	190,002.26	55,919.22	2,585.00
LAWRENCE,	62,033.50	30,945.40	29,921.09	1,752.04	28,261.29	130,372.07	22,195.02	—
SOMERVILLE,	62,033.50	47,286.49	66,782.55	20,566.58	188,949.66	88,081.57	—	—
BROCKTON,	553,131.17	28,958.98	14,403.87	8,438.82	4,018.94	102,949.96	11,433.72	—
HOLYOKE,	514,207.76	20,000.00	32,271.36	9,155.50	24,220.04	745,015.96	—	—
HAVERHILL,	373,926.74	26,925.74	17,615.08	5,257.65	9,416.76	89,465.45	565.46	167.50
MALDEN,	326,262.28	26,384.76	54,186.54	4,811.08	92,864.72	68,891.99	20,333.83	160.21
QUINCY,	392,700.72	27,064.68	28,674.81	3,788.96	44,731.39	88,628.30	15,679.22	1,448.69
NEWTON,	641,922.05	41,867.71	79,532.55	21,482.46	97,544.84	84,186.41	494.19	136.50
CHELSEA,	303,705.02	10,333.34	28,879.42	8,987.46	47,781.34	34,362.31	—	—
SALEM,	287,369.31	21,551.55	30,884.54	11,028.92	16,514.54	83,311.69	14,653.87	408.57
PITTSFIELD,	326,746.23	13,000.00	12,282.95	4,372.44	28,617.63	21,950.09	18,712.80	—
FITCHBURG,	285,166.29	11,482.69	34,757.23	4,844.06	20,195.27	56,208.00	13,128.62	—
EVERETT,	325,941.21	12,561.64	36,109.91	6,706.04	82,512.32	37,821.11	16,051.70	—
MEDFORD,	284,301.04	12,026.89	30,338.56	2,354.50	105,030.23	46,131.67	10,499.96	—
TAUNTON,	267,847.08	13,660.48	7,148.96	—	5,966.07	414,568.28	—	—
CHICOPEE,	227,752.32	11,866.47	—	—	5,455.80	170,607.23	4,195.14	—
WALTHAM,	190,107.87	26,927.30	23,284.39	7,189.56	9,522.01	46,726.10	20,272.31	—
REVERE,	240,015.58	5,727.05	14,734.68	1,643.43	17,025.52	37,302.27	—	—
GLOUCESTER,	214,651.49	5,137.54	5,137.54	3,486.64	3,905.03	39,012.62	491.03	—
BEVERLY,	242,063.33	16,745.91	12,924.98	2,486.49	3,534.29	38,142.62	10,063.37	—
NORTH ADAMS,	161,771.80	8,011.20	1,633.28	144.50	3,635.94	14,460.85	8,333.11	65.00
NORTHAMPTON,	168,791.88	30,099.16	3,913.53	681.14	11,126.68	30,321.12	2,488.32	—
LEOMINSTER,	131,957.90	7,560.85	6,707.25	86.76	1,441.85	17,366.56	7,234.85	—
ATLANTIC,	149,607.96	9,159.02	8,201.23	—	7,053.36	30,567.06	—	649.40
PEABODY,	140,388.55	—	12,318.74	2,588.18	41,121.26	178,363.55	5,765.77	—
MELROSE,	156,410.96	9,408.18	17,757.91	2,251.04	9,252.67	25,982.84	11,866.37	—
WOBURN,	110,287.44	10,263.56	10,013.03	4,399.91	3,848.69	45,207.81	8,558.79	18.48
NEWBURYPORT,	77,906.72	8,186.34	2,760.94	3,314.36	—	38,515.56	613.93	—
METHUEN,	129,658.32	—	5,062.57	—	4,626.75	42,722.61	3,187.62	—
MARLBOROUGH,	95,403.13	5,965.21	5,246.47	1,421.41	5,280.59	18,916.05	1,162.62	—
38 Cities,	\$23,092,568.45	\$1,439,247.60	\$3,084,795.27	\$1,042,562.82	\$4,699,355.70	\$6,136,726.24	\$592,452.01	\$11,146.99

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON.	\$6,564,742.03	\$161,339.47	\$3,215,981.13	—	\$1,465,272.62	\$4,642.50	\$194,505.14	\$413,476.49	\$1,104,002.77	\$541.91	—
WORCESTER.	560,306.67	92,054.50	281,016.04	—	187,226.13	—	—	—	—	—	—
SPRINGFIELD.	432,414.27	62,115.10	296,599.17	—	73,770.00	—	—	—	—	—	—
NEW BRIDFORD.	513,718.36	88,057.55	350,471.71	\$1,604.10	73,140.00	445.00	—	—	—	—	—
FALL RIVER.	354,009.94	38,009.94	264,510.10	—	53,910.00	—	—	—	—	320.00	—
LOWELL.	271,289.14	82,292.36	192,006.73	—	55,840.05	—	—	—	—	—	—
CAMBRIDGE.	538,650.60	60,784.98	328,768.63	1,661.10	43,993.75	280.00	52,982.55	50,179.89	—	—	—
LYNN.	284,500.66	58,680.13	130,889.23	—	78,507.50	52.00	—	19,703.94	—	1,727.80	—
SOMERVILLE.	229,344.02	44,468.78	73,374.70	—	33,280.00	—	—	—	—	1,291.75	—
BROCKTON.	197,697.35	47,009.22	57,023.75	—	240.00	—	31,174.43	16,807.73	78,335.58	—	—
HOLYOKE.	165,467.32	41,921.70	71,009.55	—	66,136.62	80.00	—	—	—	—	—
HAVERHILL.	106,204.35	22,666.35	59,145.50	—	52,536.07	—	—	—	—	—	—
MALDEN.	152,557.36	14,383.36	69,798.99	—	24,392.50	—	—	—	—	—	—
QUINCY.	208,182.01	45,818.06	58,283.95	—	6,415.00	—	16,229.09	10,435.09	35,215.83	80.00	—
NEWTON.	258,190.25	31,110.32	123,023.65	—	19,706.25	40.00	26,713.83	9,863.96	47,755.96	—	—
CHELSEA.	188,706.12	27,158.30	92,265.05	—	38,162.50	—	41,974.02	20,120.84	3,798.42	—	—
SALEM.	131,991.34	31,736.34	80,602.50	—	13,200.00	—	14,026.17	6,494.92	35,561.68	—	—
PITTSFIELD.	117,547.87	21,869.56	41,748.31	—	19,652.50	—	—	—	—	—	—
FITCHBURG.	117,157.46	27,338.95	60,992.01	—	28,823.00	—	—	—	—	—	—
EVERETT.	160,106.47	40,102.88	53,375.62	—	8,095.00	—	15,786.39	7,090.98	35,655.60	—	\$3.50
MEDFORD.	148,445.37	26,592.08	71,960.87	—	8,095.00	—	12,558.31	6,991.78	25,275.55	—	6.78
TAUNTON.	133,070.36	22,422.48	63,107.75	—	47,540.13	—	—	—	—	—	—
CHICOPEE.	64,883.50	21,478.99	31,210.67	—	12,193.84	28.00	17,231.44	7,206.56	21,375.77	—	—
WALTHAM.	61,751.14	8,456.64	26,161.00	—	2,667.50	—	9,023.68	4,512.48	—	—	—
REVERE.	91,915.65	19,354.66	30,294.06	—	7,355.00	—	—	—	—	—	—
GLOUCESTER.	64,613.87	19,382.62	12,906.25	—	32,325.00	—	—	—	—	—	—
BEVERLY.	53,900.98	15,676.86	34,259.12	—	3,965.00	—	—	—	—	—	—
NORTH ADAMS.	43,381.93	8,988.97	23,302.86	—	11,090.10	—	—	—	—	—	—
NORTHAMPTON.	25,450.97	11,267.14	12,213.31	—	1,533.72	—	—	—	—	—	436.80
LEOMINSTER.	32,906.16	12,396.41	14,519.75	—	6,080.00	—	—	—	—	—	—
ATTLEBORO.	49,939.75	7,776.18	20,501.07	—	21,627.50	—	—	—	—	35.00	—
PEABODY.	42,538.54	13,123.24	16,965.30	—	12,450.00	—	—	—	—	—	—
MELROSE.	74,246.92	10,237.10	33,006.17	—	5,782.50	—	7,013.08	4,341.97	13,865.40	—	—
WOBURN.	37,808.30	11,874.86	12,252.50	—	4,865.15	—	5,987.91	2,827.88	—	—	—
NEWBURYPORT.	28,156.36	5,092.00	13,059.36	—	1,075.00	—	—	—	—	—	—
METHUEN.	27,677.35	9,669.35	9,248.00	—	8,700.00	—	—	—	—	—	—
MARLBOROUGH.	33,704.18	5,813.29	14,896.29	—	12,940.00	54.60	—	—	—	—	—
38 Cities.	\$12,806,984.22	\$1,336,752.62	\$6,423,247.72	\$3,265.20	\$2,602,549.93	\$5,622.10	\$445,206.04	\$585,051.51	\$1,400,842.56	\$3,996.46	\$447.08

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1919.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON.	\$122,176,601.00	\$84,342,051.00	—	\$87,094,050.00	\$140,500.00	—	—	—
WORCESTER.	13,014,620.06	7,105,800.00	—	5,170,500.00	—	—	—	\$363,320.06
SPRINGFIELD.	10,284,078.39	8,035,500.00	—	1,940,000.00	—	—	—	308,378.39
NEW BEDFORD.	11,784,753.84	8,897,385.90	\$26,734.93	1,820,000.00	15,000.00	\$750,000.00	—	275,653.01
FALL RIVER.	8,303,300.00	6,881,300.00	—	1,422,000.00	—	—	—	—
LOWELL.	5,717,835.00	3,472,885.00	26,200.00	1,418,750.00	8,000.00	800,000.00	—	—
CAMBRIDGE.	10,717,950.00	8,928,450.00	25,000.00	1,056,500.00	1,700.00	700,000.00	—	—
LYNN.	5,782,270.00	3,872,100.00	—	1,868,000.00	—	1,150,000.00	—	—
LAWRENCE.	5,264,840.00	3,294,840.00	—	820,000.00	—	527,000.00	—	—
SOMERVILLE.	1,836,500.00	1,307,500.00	—	2,000.00	1,500.00	650,000.00	—	—
BROCKTON.	4,025,350.00	2,253,950.00	—	1,719,900.00	—	550,000.00	—	—
HOLYOKE.	3,690,000.00	1,760,000.00	—	1,380,000.00	—	110,000.00	—	—
HAYESVILLE.	2,138,500.00	1,372,500.00	—	656,000.00	—	550,000.00	—	—
MALDEN.	2,688,800.00	1,989,800.00	—	149,000.00	—	400,000.00	—	—
QUINCY.	2,805,451.81	1,721,951.81	—	433,000.00	500.00	—	—	151,831.73
NEWTON.	5,030,081.73	3,509,250.00	—	969,000.00	—	489,341.00	—	—
CHELSEA.	3,228,207.00	2,408,866.00	—	330,000.00	—	400,000.00	—	—
SALISBURY.	2,980,500.00	1,911,500.00	—	669,000.00	—	—	—	—
PITTSFIELD.	2,878,000.00	1,373,000.00	—	1,305,000.00	—	200,000.00	188,000.00	350.00
WITCHBURG.	2,623,550.00	1,393,700.00	—	716,500.00	—	325,000.00	—	—
LYVERETT.	2,509,735.00	1,412,735.00	—	201,000.00	—	896,000.00	—	—
NEEDHAM.	2,384,400.00	1,827,400.00	—	107,000.00	—	450,000.00	—	—
TAUNTON.	3,216,822.77	1,678,518.33	—	1,070,000.00	—	100,000.00	—	—
CHICOPEE.	1,400,625.00	1,104,450.00	—	1,395,500.00	—	—	—	42,804.44
WALTHAM.	1,897,100.00	887,100.00	—	386,175.00	—	—	—	—
REVERE.	1,367,510.16	771,510.16	—	60,000.00	—	395,000.00	—	—
GLoucester.	1,447,125.00	291,125.00	—	201,000.00	—	325,000.00	—	—
BEVERLY.	1,103,500.00	900,500.00	—	831,000.00	—	100,000.00	—	—
NORTH ADAMS.	1,002,534.99	604,284.99	—	103,000.00	—	50,000.00	—	—
LEONAMPTON.	412,365.99	270,300.00	1,016.00	288,550.00	—	100,000.00	24,767.30	222.69
ATTLEBORO.	568,000.00	316,000.00	—	132,000.00	—	100,000.00	—	—
PEABODY.	1,304,550.00	637,800.00	—	991,750.00	—	75,000.00	—	—
MELROSE.	882,000.00	569,000.00	—	298,000.00	—	109,000.00	—	—
WOBURN.	1,126,470.00	821,470.00	—	136,690.00	—	130,000.00	—	—
NEWBURYPORT.	574,690.00	276,000.00	—	148,690.00	—	—	—	—
METHUEN.	775,000.00	302,386.00	—	241,000.00	—	315,000.00	—	—
MARLBOROUGH.	770,921.02	222,500.00	—	237,500.00	865.00	70,000.00	—	—
33 Cities,	\$249,948,164.76	\$168,553,165.21	\$78,950.93	\$67,275,665.00	\$167,535.00	\$12,162,341.00	\$567,767.30	\$1,142,740.32

¹ Temporary loan on account of Lake Quinsigamond Bridge.

² Includes \$4,465 in anticipation of receipts by Smith's Agricultural School and Northampton School of Industries, and \$302.30 money advanced by librarian of Forbes Library.

TABLE XII. — *Relation of Indebtedness to Valuation — 1919.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1919, together with the supplemental assessment of December, 1919, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as those found in Worcester and Northampton (see foot-notes on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will be the funded or fixed debt in Table XII.

CITIES.	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1919	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 TAUNTON, . . .	37,137	6.4	\$28,653,143	\$3,074,018.33	\$1,235,994.91	\$1,838,023.42
2 PITTSFIELD, . . .	41,763	6.4	41,957,595	2,678,000.00	—	2,678,000.00
3 BROCKTON, . . .	66,254	6.2	54,754,271	3,975,350.00	594,761.86	3,380,588.14
4 NEW BEDFORD, . . .	121,217	5.9	144,254,106	10,759,120.83	2,204,334.95	8,554,785.88
5 SALEM, . . .	42,529	5.9	43,584,400	2,580,500.00	—	2,580,500.00
6 BOSTON, . . .	748,060	5.3	1,529,759,278	122,176,601.00	41,185,868.54	80,990,732.46
7 NORTH ADAMS, . . .	22,282	5.0	18,883,548	952,834.99	—	952,834.99
8 CHELSEA, . . .	43,184	4.9	36,641,200	2,738,866.00	949,321.00	1,789,545.00
9 CAMBRIDGE, . . .	109,694	4.4	136,740,291	10,017,950.00	3,987,981.36	6,029,968.64
10 CHICOPEE, . . .	36,214	4.2	35,122,010	1,490,625.00	—	1,490,625.00
11 SPRINGFIELD, . . .	129,614	4.2	207,397,380	9,975,500.00	1,181,885.84	8,793,614.16
12 GLOUCESTER, . . .	22,947	4.1	27,181,300	1,122,125.00	—	1,122,125.00
13 QUINCY, . . .	47,876	4.1	52,558,870	2,155,451.81	—	2,155,451.81
14 FITCHBURG, . . .	41,029	4.1	44,900,350	2,298,200.00	458,983.89	1,839,216.11
15 MEDFORD, . . .	39,038	4.1	35,178,600	1,934,400.00	495,624.52	1,438,775.48
16 FALL RIVER, . . .	120,485	4.1	132,225,023	8,303,300.00	2,942,365.57	5,360,934.43
17 ATTLEBORO, . . .	19,731	4.0	21,952,930	1,229,550.00	¹ 342,727.20	886,822.80
18 LYNN, . . .	99,148	3.9	100,997,667	5,241,270.00	1,300,924.31	3,940,345.69
19 REVERE, . . .	28,823	3.9	24,993,750	972,510.16	—	972,510.16
20 HOLYOKE, . . .	60,203	3.6	75,422,955	3,140,000.00	² 401,061.84	2,738,938.16
21 LAWRENCE, . . .	94,270	3.6	95,427,085	4,114,840.00	659,926.11	3,454,913.89
22 MARLBOROUGH, . . .	15,028	3.5	11,938,310	700,921.02	282,105.75	418,815.27
23 MAUDSLAND, . . .	49,103	3.4	41,464,840	2,138,800.00	711,386.78	1,427,413.22
24 NEWBURYPORT, . . .	15,618	3.3	11,725,944	543,386.00	151,188.81	392,197.19
25 WOBURN, . . .	16,574	3.1	13,821,960	424,690.00	—	424,690.00
26 PEABODY, . . .	19,552	3.1	25,268,144	807,000.00	35,338.61	771,661.39
27 LOWELL, . . .	46,054	3.0	78,653,490	4,478,250.00	2,107,623.98	2,370,626.02
28 NEWTON, . . .	112,759	3.0	107,315,763	4,917,835.00	1,701,802.83	3,216,032.17
29 WORCESTER, . . .	179,754	2.9	208,040,960	12,276,300.00	6,257,239.87	6,019,060.13
30 MELROSE, . . .	18,204	2.8	20,234,675	957,470.00	383,403.40	574,066.60
31 BEVERLY, . . .	22,561	2.7	36,520,120	1,003,500.00	—	1,003,500.00
32 EVERETT, . . .	40,120	2.6	40,475,700	1,613,735.00	541,607.07	1,072,127.93
33 HAVERHILL, . . .	53,884	2.6	49,333,987	2,028,500.00	744,480.75	1,284,019.25
34 METHUEN, . . .	15,189	2.3	14,772,990	460,000.00	125,127.88	334,872.12
35 LEOMINSTER, . . .	19,744	1.9	14,493,800	468,000.00	189,393.01	278,606.99
36 NORTHAMPTON, . . .	21,951	1.6	19,452,579	307,316.00	—	307,316.00
37 SOMERVILLE, . . .	93,091	1.5	87,392,724	1,309,500.00	—	1,309,500.00
38 WALTHAM, . . .	30,915	1.3	33,127,661	897,100.00	459,067.85	438,032.15
38 Cities, . . .	2,741,599	4.4	\$3,702,619,399	\$236,263,316.14	\$71,631,528.49	\$164,631,787.65

¹ Includes \$138,440.29 investment fund.² Includes railroad stock offsetting debt of \$208,000.

TABLE XIII. — *Debt Transactions for 1919 Classified by Character of Obligation.*

Note. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the Section "Municipal Indebtedness."

CITIES.	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON.	\$2,626,000.00	\$452,000.00	—	\$11,000,000.00	—	\$363,320.06	\$4,535,350.00	\$547,600.00	—	\$11,000,000.00	—	—
WORCESTER.	456,000.00	420,000.00	—	5,305,000.00	—	308,578.39	970,700.00	410,000.00	—	5,305,000.00	\$995,000.00	\$248,810.54
SPRINGFIELD.	1,377,000.00	—	—	2,300,000.00	—	275,633.01	339,000.00	89,000.00	—	2,800,000.00	—	287,028.69
NEW BEDFORD.	1,268,064.17	—	\$10,000.00	3,150,000.00	—	—	739,617.77	21,000.00	\$1,000.00	3,390,000.00	—	248,419.56
FALL RIVER.	910,000.00	—	—	1,890,000.00	—	—	558,250.00	7,000.00	—	1,990,000.00	—	—
LOWELL.	753,000.00	80,000.00	—	2,400,000.00	—	—	330,040.00	47,000.00	—	2,600,000.00	—	—
CAMBRIDGE.	576,250.00	—	—	2,000,000.00	—	—	436,200.00	43,503.00	—	1,950,000.00	—	—
Lynn.	542,000.00	40,000.00	—	1,756,000.00	—	—	399,900.00	206,500.00	—	1,898,000.00	—	—
LAWRENCE.	425,000.00	—	1,300.00	2,665,000.00	—	—	347,170.00	6,000.00	130.00	2,515,000.00	—	—
SOMERSET.	40,000.00	—	—	1,527,000.00	—	—	232,500.00	4,000.00	—	1,609,000.00	—	—
ROCKTON.	436,200.00	20,000.00	—	1,850,000.00	—	—	275,250.00	36,000.00	—	1,850,000.00	—	—
HOLYOKE.	314,000.00	100,000.00	—	1,400,000.00	—	—	214,000.00	66,500.00	—	1,325,000.00	—	—
HAVERHILL.	112,000.00	45,000.00	—	885,000.00	—	—	274,500.00	5,000.00	—	1,100,000.00	—	—
MALDEN.	285,000.00	24,000.00	—	1,000,000.00	—	—	107,200.00	36,000.00	—	1,050,000.00	—	—
QUINCY.	523,131.81	—	—	1,350,000.00	—	—	246,300.00	86,000.00	500.00	1,450,000.00	—	—
NEWTON.	539,000.00	—	—	1,200,000.00	—	152,803.69	240,950.00	6,000.00	—	1,090,000.00	—	97,205.53
CHELSEA.	136,500.00	—	—	1,689,341.00	—	—	82,074.00	—	—	773,620.00	—	—
SALF.	177,500.00	50,000.00	—	1,000,000.00	—	—	151,500.00	54,000.00	—	1,100,000.00	—	—
PITTSFIELD.	477,500.00	41,000.00	—	1,875,000.00	—	—	135,000.00	100,000.00	—	925,000.00	—	—
FITCHBURG.	46,600.00	18,000.00	—	1,200,000.00	188,000.00	350.00	159,900.00	19,000.00	—	1,225,000.00	64,600.00	—
EVERETT.	287,990.00	—	—	700,000.00	—	—	123,070.00	1,000.00	—	600,000.00	—	—
MEDFORD.	255,400.00	—	—	700,000.00	—	—	225,900.00	28,000.00	—	1,000,000.00	—	—
TAUNTON.	318,600.00	200,000.00	—	850,000.00	—	—	225,600.00	30,000.00	—	1,000,000.00	—	—
CHICOPEE.	408,950.00	120,500.00	—	700,000.00	—	42,804.44	123,000.00	40,750.00	—	900,000.00	—	34,375.91
WALTHAM.	170,000.00	—	—	450,000.00	—	—	75,300.00	9,000.00	700.00	450,000.00	—	—
REVERE.	177,812.16	—	—	445,000.00	—	—	98,977.00	13,000.00	—	405,000.00	—	—
GLOUCESTER.	20,000.00	20,000.00	—	600,000.00	—	—	72,875.00	56,000.00	—	525,000.00	—	—
BEVERLY.	172,500.00	20,000.00	—	700,000.00	—	—	121,250.00	15,000.00	—	700,000.00	—	—
NORTH ADAMS.	60,000.00	20,000.00	—	350,000.00	—	—	64,475.00	23,500.00	—	350,000.00	—	—
NORTHAMPTON.	79,000.00	—	—	400,000.00	24,418.88	222.69	56,650.00	12,000.00	—	400,000.00	23,500.65	—
LEOMINSTER.	37,000.00	—	—	375,000.00	—	—	36,000.00	9,250.00	—	475,000.00	—	—
ATTLEBORO.	135,000.00	30,000.00	—	375,000.00	—	—	37,800.00	23,000.00	—	425,000.00	—	—
PEABODY.	225,000.00	—	—	375,000.00	—	—	60,800.00	16,500.00	—	350,000.00	—	—
MELROSE.	98,050.00	18,000.00	—	425,000.00	—	—	75,290.00	22,055.00	—	490,000.00	—	—
WOBURN.	60,000.00	50,000.00	—	400,000.00	—	—	119,500.00	22,000.00	—	375,000.00	—	—
NEWBURYPORT.	68,635.00	—	—	160,000.00	—	—	25,400.00	3,000.00	—	160,000.00	—	—
METHUEN.	30,000.00	8,000.00	—	570,000.00	—	—	61,200.00	12,000.00	—	380,000.00	—	—
MARLBOROUGH.	73,500.00	800.00	—	200,000.00	—	—	—	—	500.00	200,000.00	—	—
38 Cities,	\$14,690,204.14	\$1,777,300.00	\$11,300.00	\$54,416,341.00	\$1,282,418.88	\$1,143,712.28	\$12,409,588.77	\$2,126,605.00	\$3,330.00	\$55,992,620.00	\$1,083,190.65	\$916,440.23

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1919.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON.	\$413,735.23	\$15,140.06	\$398,595.17	\$74,049.54	\$98,719.93	\$225,825.70
WORCESTER.	—	—	—	—	—	—
SPRINGFIELD.	—	—	—	—	—	—
NEW BEDFORD.	—	—	—	—	—	—
FALL RIVER.	—	—	—	—	—	—
LOWELL.	2,000.00	2,000.00	49,013.18	33,903.34	15,049.84	—
CAMBRIDGE.	49,013.18	—	4,706.40	—	4,706.40	—
LYNN.	21,490.99	16,784.59	—	—	—	—
LAWRENCE.	—	—	—	—	—	—
SOMERVILLE.	52,203.03	10,260.00	41,943.03	19,983.71	5,935.64	16,023.68
BROCKTON.	—	—	—	—	—	—
HOLYOKE.	—	—	—	—	—	—
HAYVERHILL.	—	—	—	—	—	—
MALDEN.	23,000.34	1,000.00	22,000.34	10,902.24	3,894.64	7,203.46
QUINCY.	23,432.78	—	23,432.78	8,758.09	4,926.13	9,708.56
NEWTON.	20,700.48	—	20,700.48	13,761.13	—	776.97
CHELSEA.	17,816.75	—	17,816.75	8,991.18	1,551.36	7,274.21
SALEM.	—	—	—	—	—	—
FITTSFIELD.	—	—	—	—	—	—
FITCHBURG.	—	—	—	—	—	—
EVERETT.	19,605.61	—	19,605.61	10,618.47	1,693.73	7,293.41
MEDFORD.	16,616.17	—	16,616.17	8,050.24	3,395.77	5,170.16
TAUNTON.	—	—	—	—	—	—
CHICOPEE.	—	—	—	—	—	—
WALTHAM.	7,370.64	—	7,370.64	5,649.31	1,721.33	—
REVERE.	11,640.72	—	11,640.72	6,190.43	1,077.83	4,372.46
GLOUCESTER.	—	—	—	—	—	—
BEVERLY.	—	—	—	—	—	—
NORTH ADAMS.	—	—	—	—	—	—
NORTHAMPTON.	—	—	—	—	—	—
LEOMINSTER.	—	—	—	—	—	—
ATTLEBORO.	1,000.00	1,000.00	—	—	—	—
PEABODY.	—	—	—	—	—	—
MELROSE.	8,368.88	—	8,368.88	4,495.59	1,037.10	2,836.19
WOBURN.	4,513.86	—	4,513.86	3,888.43	675.43	—
NEWBURYPORT.	—	—	—	—	—	—
METHUEN.	—	—	—	—	—	—
MARLBOROUGH.	—	—	—	—	—	—
38 Cities,	\$692,538.66	\$46,184.65	\$646,354.01	\$209,251.70	\$150,607.51	\$286,544.80

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1919.*

CITIES.	TOTALS	PERCENTAGES			
		Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Serial Municipal Sinking Funds State Sinking and Loan Funds
BOSTON,	\$3,499,674.65	\$1,480,972.02	\$1,604,967.40	\$413,735.23	42.3 45.9 11.8
WORCESTER,	690,735.00	383,700.00	307,035.00	—	55.5 44.5 —
SPRINGFIELD,	477,851.91	428,000.00	49,851.91	—	89.6 10.4 —
NEW BEDFORD,	784,489.77	731,617.77	52,872.00	—	93.3 6.7 —
FALL RIVER,	465,474.91	333,000.00	132,474.91	—	71.5 28.5 —
LOWELL,	409,540.00	377,040.00	30,500.00	2,000.00	92.1 7.4 0.5
CAMBRIDGE,	561,902.34	321,700.00	191,189.16	49,013.18	57.3 34.0 8.7
LYNN,	338,505.99	264,030.00	52,985.00	21,490.99	78.0 15.7 6.3
LAWRENCE,	394,299.00	353,170.00	41,129.00	—	89.6 10.4 —
SOMERVILLE,	288,703.03	236,500.00	—	52,203.03	81.9 — 18.1
BROCKTON,	305,615.10	302,350.00	3,265.10	—	98.9 1.1 —
HOLYOKE,	286,000.00	280,500.00	7,500.00	—	97.4 2.6 —
HAYVERHILL,	236,445.00	174,500.00	61,945.00	—	73.8 26.2 —
MALDEN,	148,400.34	107,200.00	18,200.00	23,000.34	72.2 12.3 15.5
QUINCY,	356,252.78	332,800.00	—	23,452.78	93.4 — 6.6
NEWTON,	223,090.48	149,000.00	53,300.00	20,760.48	66.8 23.9 9.3
CHELSEA,	142,762.75	82,074.00	42,872.00	17,816.75	57.5 30.0 12.5
SALEM,	205,500.00	205,500.00	—	—	100.0 — —
PITTSFIELD,	235,000.00	235,000.00	—	—	100.0 — —
FITCHBURG,	193,400.00	178,900.00	20,500.00	—	89.7 10.3 —
EVERETT,	150,458.61	122,770.00	8,083.00	19,605.61	81.6 5.4 13.0
MEDFORD,	156,416.17	129,700.00	10,100.00	16,616.17	82.9 6.5 10.6
TAUNTON,	161,100.00	119,600.00	41,500.00	—	74.2 25.8 —
CHICOPPE,	158,450.00	158,450.00	—	—	100.0 — —
WALTHAM,	91,095.05	81,000.00	2,724.41	7,370.64	88.9 3.0 8.1
REVERE,	122,717.72	111,077.00	—	11,640.72	90.5 — 9.5
GLOUCESTER,	128,875.00	128,875.00	—	—	100.0 — —
BEVERLY,	142,250.00	142,250.00	—	—	100.0 — —
NORTH ADAMS,	87,825.00	87,825.00	—	—	100.0 — —
NORTHAMPTON,	70,330.00	70,330.00	—	—	100.0 — —
LEOMINSTER,	33,000.00	16,000.00	17,000.00	—	48.5 51.5 —
ATTLEBORO,	43,050.00	38,050.00	10,000.00	1,000.00	77.6 20.4 2.0
PEABODY,	81,000.00	80,000.00	1,000.00	—	98.8 1.2 —
MELROSE,	89,730.83	72,300.00	9,061.35	8,368.88	80.6 10.1 9.3
WOBURN,	101,838.86	97,345.00	—	4,513.86	95.6 — 4.4
NEWBURYPORT,	38,000.00	34,000.00	4,000.00	—	89.5 10.5 —
METHUEN,	40,366.33	37,400.00	2,966.33	—	92.7 7.3 —
MARLBOROUGH,	71,000.00	64,700.00	6,300.00	—	91.1 8.9 —
38 Cities,	\$12,025,136.62	\$9,549,225.79	\$2,763,322.17	\$692,588.66	71.1 23.1 5.8

1 Serial loans amounting to \$2,500 were paid from offsets to outlays.

2 Includes \$1,680 paid County of Hampden on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1919						CASH AT END OF 1919					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON,	\$9,734,864.41	\$6,739,094.79	\$3,399,312.01	\$2,906.13	\$212,886.62	\$380,664.86	\$13,595,246.82	\$10,480,437.03	\$2,141,090.49	\$2,837.63	\$421,238.78	\$549,642.89
WORCESTER,	210,575.44	33,160.02	147,119.98	2,973.75	16,991.32	8,900.56	746,011.71	500,696.26	204,898.34	1,835.95	12,327.77	26,253.39
SPRINGFIELD,	723,990.85	723,990.85	28,982.30	—	19,018.55	—	1,002,882.44	882,527.97	104,885.84	—	15,468.63	—
NEW BEDFORD,	707,639.33	683,172.39	21,802.96	—	2,659.97	8,894.38	943,783.04	913,652.62	6,390.02	6,197.23	2,721.64	14,821.53
FALL RIVER,	386,604.25	193,046.63	191,392.37	—	981.02	984.23	506,673.01	278,827.05	225,865.57	—	495.31	1,984.23
LOWELL,	240,542.55	240,542.55	8,005.31	—	199.43	—	397,438.05	1,352.83	1,352.83	—	3,256.17	—
CAMBRIDGE,	448,747.31	119,320.31	16,827.79	715.94	3,621.26	13,775.84	296,563.15	250,084.32	36,431.36	1,348.62	3,808.63	4,890.22
LYNN,	82,808.63	82,808.63	14,714.72	1,997.01	7,893.78	279.24	219,751.28	219,751.28	19,155.40	2,552.04	1,795.14	414.09
LAWRENCE,	375,247.88	242,457.75	144,796.06	—	91.11	1,877.56	603,743.81	351,401.50	252,386.11	—	1,795.14	1,905.09
SOMERVILLE,	244,097.16	242,457.75	—	—	1,512.30	127.11	368,744.00	336,038.26	—	—	1,370.76	291.65
BROCKTON,	173,064.32	168,768.09	677.42	—	1,545.93	293.74	421,415.56	401,618.72	9,161.86	984.40	2,237.45	302.07
HOLYOKE,	181,249.36	154,823.71	26,425.65	—	485.19	164.75	113,473.14	110,010.75	2,480.75	—	1,795.39	185.25
HAVERHILL,	188,991.77	184,137.62	4,204.21	—	3,692.91	—	95,506.54	89,256.85	2,996.43	1,398.79	1,853.47	—
HAVERHILL,	104,278.62	94,176.34	4,612.42	1,796.95	13,886.27	4,450.20	297,346.54	288,026.12	2,996.43	1,038.44	2,948.43	5,333.25
MALDEN,	316,109.64	297,745.17	18.60	—	3,691.16	—	582,600.02	575,172.17	2,738.31	13.60	4,675.94	—
QUINCY,	220,921.26	215,832.79	1,378.71	—	—	—	163,819.14	162,819.14	—	—	4,308.93	1,000.00
NEWTON,	194,901.46	193,901.46	—	—	3,415.47	1,000.00	323,717.17	326,917.17	—	—	—	1,431.07
CHELSEA,	248,529.74	243,404.43	—	—	—	1,709.84	173,816.29	172,894.29	—	—	1,533.27	922.00
SALEM,	23,265.87	22,723.76	—	—	—	542.11	93,674.40	90,054.93	2,206.31	—	—	384.00
PITTSFIELD,	149,739.18	138,404.07	—	—	11,476.11	159.00	643,652.95	615,503.53	23,607.07	2,206.31	1,533.27	345.31
FITCHBURG,	104,762.45	79,149.52	22,628.54	2,639.08	—	345.31	235,160.22	219,179.17	7,374.52	2,694.51	743.84	5,238.18
EVERETT,	120,565.94	93,731.75	16,314.24	3,475.89	715.06	4,329.00	126,522.12	78,285.22	40,331.22	—	2,000.00	2,137.15
MEDFORD,	190,565.94	137,243.90	62,933.75	3,498.27	—	1,205.90	192,134.79	180,850.53	—	—	—	11,284.26
TUFTON,	204,881.82	140,764.80	2,202.43	—	—	7,597.80	62,362.69	38,519.98	19,067.85	113.00	3,754.22	907.64
CHICPEE,	72,142.07	63,253.87	3,890.86	1,021.04	2,435.30	641.00	62,599.97	62,599.97	—	—	—	—
WALTHAM,	31,215.95	31,215.95	—	—	—	—	199,883.32	199,708.26	—	—	109.27	7.79
REVERE,	113,681.30	113,681.30	—	—	12.99	7.79	190,514.50	188,399.08	—	—	2,115.42	—
GLoucester,	69,680.93	68,768.24	—	—	892.69	—	119,925.99	119,925.99	1,661.54	—	—	—
BEVERLY,	16,006.23	14,727.00	1,279.14	—	—	—	141,151.70	141,151.70	—	—	—	—
NORTH ADAMS,	98,697.53	98,697.53	—	—	—	—	96,151.12	88,674.60	3,777.20	—	—	—
LEOMINSTER,	100,904.71	100,904.71	—	—	—	—	21,135.66	20,186.92	—	—	3,699.32	—
ATTLEBORO,	36,921.31	31,363.64	905.23	—	4,652.44	859.64	21,988.86	20,925.59	89.10	—	—	859.64
PEABODY,	9,357.82	9,063.93	524.98	—	89.27	—	56,925.06	56,925.06	403.40	3,871.75	1,693.26	2,979.86
MELROSE,	30,073.62	27,418.75	5,698.64	912.75	1,592.04	521.45	56,925.06	50,297.45	4,135.66	—	2,471.54	20.41
WOBURN,	22,467.37	22,467.37	3,701.02	—	2,493.11	20.41	76,558.57	61,671.89	905.41	—	13,904.28	76.99
NEWBURYPORT,	44,468.15	23,375.53	11,404.18	—	3,608.95	79.49	58,009.08	46,482.07	9,527.01	—	—	—
METHUEN,	9,144.73	84.05	9,060.68	—	—	—	29,975.68	27,816.40	272.86	—	1,886.42	—
MARLBOROUGH,	30,862.40	28,521.33	19.89	—	2,921.18	—	—	—	—	—	—	—
38 Cities,	\$16,104,462.75	\$11,163,407.43	\$4,152,076.30	\$29,370.86	\$315,176.86	\$439,431.30	\$23,520,770.78	\$19,195,560.71	\$3,142,278.88	\$34,987.84	\$514,325.39	\$633,617.96

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1919

TABLE I. — *Summary of Financial Transactions. Towns*
TOWN OF BROOKLINE.

RECEIPTS.		POPULATION 37,748
REVENUE.		\$2,301,769.21
General,		2,066,481.62
<i>Taxes,</i>		2,060,714.39
Property, poll, and income,		1,914,711.45
Corporation, bank, etc.,		146,002.94
<i>Licenses and permits,</i>		1,713.50
<i>Fines and forfeits,</i>		867.91
<i>Grants and gifts,</i>		3,185.82
For expenses,		3,185.82
For outlays,		—
<i>All other,</i>		—
Commercial,		235,287.59
<i>Special assessments,</i>		2,766.81
To meet expenses,		2,766.81
To meet outlays,		—
<i>Privileges,</i>		1,183.31
<i>Departmental,</i>		70,867.83
General government,		578.46
Protection of persons and property,		14,184.76
Health and sanitation,		5,257.46
Highways,		612.35
Charities,		6,940.10
Soldiers' benefits,		17,187.45
Schools,		16,206.69
Libraries,		1,847.01
Recreation,		7,784.34
Unclassified,		269.21
<i>Public service enterprises,</i>		134,932.66
Electric light,		—
Water,		134,252.66
All other,		680.00
<i>Cemeteries,</i>		13,687.34
<i>Interest,</i>		11,949.64
On sinking funds,		—
On trust and investment funds,		1,728.59
All other,		10,221.05
NON-REVENUE.		\$1,228,768.44
Offsets to outlays,		13,498.15
<i>Departmental,</i>		9,248.68
<i>Public service enterprises,</i>		4,249.47
<i>Cemeteries,</i>		—
Municipal indebtedness,		900,012.00
<i>Loans, general purposes,</i>		—
<i>Loans, public service enterprises,</i>		—
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including revenue loans),</i>		900,000.00
<i>Unpaid warrants or orders, current year,</i>		—
<i>Premiums,</i>		12.00
Transfers,		150.00
<i>From sinking funds,</i>		—
<i>All other,</i>		150.00
Refunds,		330.22
Agency, trust, and investment,		314,778.07
<i>Taxes and licenses for State,</i>		209,138.87
<i>Taxes for county,</i>		99,400.88
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		6,238.32
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$2,315,267.36
Premiums,		12.00
Municipal indebtedness,		900,000.00
Transfers and refunds,		480.22
Agency, trust, and investment,		314,778.07
Total receipts,		\$3,530,537.65
Balance on hand, including funds,		157,526.49
GRAND TOTAL,		\$3,688,064.14

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 1.

RECEIPTS.	Watertown POPULATION 21,457	Arlington POPULATION 18,665	Westfield POPULATION 18,604	Frammingham POPULATION 17,033
REVENUE.	\$777,684.62	\$747,247.26	\$746,416.69	\$712,313.28
General,	622,261.09	586,657.18	398,927.35	565,515.17
<i>Taxes,</i>	<i>617,439.25</i>	<i>584,258.67</i>	<i>375,803.34</i>	<i>561,603.04</i>
Property, poll, and income,	540,102.54	554,885.09	349,587.21	450,358.99
Corporation, bank, etc.,	77,336.71	29,353.58	26,216.13	111,244.05
<i>Licenses and permits,</i>	<i>905.97</i>	<i>1,221.00</i>	<i>6,324.88</i>	<i>1,297.50</i>
<i>Fines and forfeits,</i>	<i>1,263.61</i>	<i>437.53</i>	<i>1,704.54</i>	<i>345.82</i>
<i>Grants and gifts,</i>	<i>2,649.26</i>	<i>759.98</i>	<i>14,494.59</i>	<i>2,268.81</i>
For expenses,	2,649.26	759.98	14,494.59	2,268.81
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	155,423.53	160,590.08	347,489.34	146,798.11
<i>Special assessments,</i>	<i>4,942.41</i>	<i>16,107.78</i>	<i>5,253.23</i>	<i>1,801.25</i>
To meet expenses,	1,381.22	13,311.10	4,983.23	1,801.25
To meet outlays,	3,561.19	2,796.68	270.00	—
<i>Privileges,</i>	<i>571.64</i>	<i>953.50</i>	<i>3,791.91</i>	<i>6,597.55</i>
<i>Departmental,</i>	<i>24,235.73</i>	<i>36,655.58</i>	<i>30,569.16</i>	<i>29,705.34</i>
General government,	1,243.56	3,057.00	879.99	183.80
Protection of persons and property,	857.31	1,632.34	554.54	1,496.96
Health and sanitation,	5,125.12	2,090.71	612.42	3,365.18
Highways,	262.97	5,987.56	1,010.91	2,417.91
Charities,	9,840.56	8,817.99	11,465.25	12,886.75
Soldiers' benefits,	5,706.00	10,179.33	8,773.66	5,943.58
Schools,	628.23	981.71	3,783.76	3,251.90
Libraries,	285.35	465.15	—	151.26
Recreation,	2.28	—	3,299.63	—
Unclassified,	284.35	3,443.79	189.00	8.00
<i>Public service enterprises,</i>	<i>109,299.03</i>	<i>75,871.55</i>	<i>301,303.08</i>	<i>83,983.56</i>
Electric light,	—	—	239,974.21	—
Water,	109,299.03	75,871.55	61,328.87	83,983.56
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,975.74</i>	<i>9,915.86</i>	<i>—</i>	<i>6,321.59</i>
<i>Interest,</i>	<i>13,398.98</i>	<i>21,035.81</i>	<i>6,571.96</i>	<i>18,388.82</i>
On sinking funds,	—	7,601.16	—	4,071.69
On trust and investment funds,	2,336.64	6,953.61	—	4,293.83
All other,	11,062.34	6,531.04	6,571.96	10,023.30
NON-REVENUE.	\$775,289.09	\$552,899.28	\$325,340.98	\$502,275.84
Offsets to outlays,	4,376.77	14,476.47	17,461.72	6,846.94
<i>Departmental,</i>	<i>1,636.82</i>	<i>14,476.47</i>	<i>1,544.30</i>	<i>6,332.49</i>
<i>Public service enterprises,</i>	<i>2,739.95</i>	<i>—</i>	<i>15,917.42</i>	<i>514.45</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	665,768.67	332,000.00	246,934.34	395,003.25
<i>Loans, general purposes,</i>	<i>332,000.00</i>	<i>6,000.00</i>	<i>46,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>325,000.00</i>	<i>320,000.00</i>	<i>200,000.00</i>	<i>395,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>8,768.67</i>	<i>—</i>	<i>434.34</i>	<i>3.25</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,189.61	31,712.37	—	6,660.48
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,189.61	31,712.37	—	6,660.48
Refunds,	5,952.43	1,132.87	488.83	5,701.06
Agency, trust, and investment,	98,001.61	173,577.57	60,456.09	88,064.11
<i>Taxes and licenses for State,</i>	<i>64,747.31</i>	<i>47,294.44</i>	<i>41,891.84</i>	<i>56,660.12</i>
<i>Taxes for county,</i>	<i>31,139.04</i>	<i>22,888.04</i>	<i>13,465.03</i>	<i>25,770.24</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,115.26</i>	<i>103,395.09</i>	<i>5,099.22</i>	<i>5,633.75</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$782,061.39	\$761,723.73	\$763,878.41	\$719,160.22
Premiums,	8,768.67	—	434.34	3.25
Municipal indebtedness,	657,000.00	332,000.00	246,500.00	395,000.00
Transfers and refunds,	7,142.04	32,845.24	488.83	12,361.54
Agency, trust, and investment,	98,001.61	173,577.57	60,456.09	88,064.11
Total receipts,	\$1,552,973.71	\$1,300,146.54	\$1,071,757.67	\$1,214,589.12
Balance on hand, including funds,	146,502.44	32,035.24	92,375.15	96,372.44
GRAND TOTAL,	\$1,699,476.15	\$1,332,181.78	\$1,164,132.82	\$1,310,961.56

¹ Includes gas, amount not specified.

Graded According to Population of 1920 — Continued.

GROUP 1.

PAYMENTS.	Watertown POPULATION 21,457	Arlington POPULATION 18,665	Westfield POPULATION 18,604	Frammingham POPULATION 17,033
Maintenance,	\$544,046.83	\$555,383.66	\$598,197.96	\$507,094.43
<i>Departmental,</i>	<i>513,489.08</i>	<i>515,534.60</i>	<i>408,179.92</i>	<i>468,834.52</i>
General government,	31,692.29	30,568.30	18,802.66	30,343.26
Protection of persons and property,	81,412.00	68,753.48	61,012.30	76,626.07
Health and sanitation,	38,097.69	53,772.43	22,494.97	56,127.33
Highways,	76,230.16	76,883.81	66,773.11	84,285.76
Charities,	35,021.91	20,268.61	45,057.27	32,875.88
Soldiers' benefits,	2,606.71	4,655.67	6,251.34	7,211.11
Schools,	151,332.41	182,882.05	162,175.24	158,640.01
Libraries,	11,857.94	9,756.40	7,048.24	8,932.85
Recreation,	16,303.19	9,536.89	13,669.18	5,373.10
Pensions,	3,487.52	434.20	—	—
Unclassified,	65,447.26	58,022.76	4,895.61	8,419.15
<i>Public service enterprises,</i>	<i>25,873.55</i>	<i>29,545.17</i>	<i>190,018.04</i>	<i>34,212.56</i>
Electric light,	—	—	¹ 179,820.45	—
Water,	25,869.08	29,545.17	10,197.59	34,212.56
All other,	4.47	—	—	—
<i>Cemeteries,</i>	<i>4,684.20</i>	<i>10,266.36</i>	—	<i>4,034.35</i>
<i>Administration of trust funds,</i>	—	<i>37.53</i>	—	<i>13.00</i>
Interest,	92,401.25	64,752.74	26,219.18	41,844.90
<i>Loans, general purposes,</i>	<i>60,510.62</i>	<i>39,348.10</i>	<i>17,202.51</i>	<i>22,824.90</i>
<i>Loans, public service enterprises,</i>	<i>31,890.63</i>	<i>25,404.64</i>	<i>9,016.67</i>	<i>19,020.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	420,994.00	64,617.00	117,432.94	98,373.13
<i>Departmental,</i>	<i>397,367.23</i>	<i>53,196.04</i>	<i>44,510.69</i>	<i>87,672.51</i>
General government,	—	—	—	—
Protection of persons and property,	10,690.56	2,172.17	1,800.00	11,301.56
Health and sanitation,	52,852.77	16,802.79	4,964.71	8,009.86
Highways,	223,761.89	33,403.28	7,537.66	33,596.35
Charities,	—	—	—	—
Schools,	109,762.01	—	26,670.29	31,846.30
Libraries,	300.00	817.80	—	—
Recreation,	—	—	3,538.03	2,603.45
Unclassified,	—	—	—	314.99
<i>Public service enterprises,</i>	<i>23,626.77</i>	<i>11,421.06</i>	<i>72,922.25</i>	<i>10,659.12</i>
Electric light,	—	—	¹ 66,798.34	—
Water,	23,626.77	11,421.06	6,123.91	10,659.12
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	<i>41.50</i>
Municipal indebtedness,	432,533.51	372,318.73	269,000.00	418,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>107,533.51</i>	<i>72,318.73</i>	<i>69,000.00</i>	<i>43,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>325,000.00</i>	<i>300,000.00</i>	<i>200,000.00</i>	<i>375,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	1,189.61	31,712.37	—	6,560.48
<i>To sinking funds from revenue,</i>	—	<i>14,550.00</i>	—	<i>2,700.00</i>
<i>All other,</i>	<i>1,189.61</i>	<i>17,162.37</i>	—	<i>3,960.48</i>
Refunds,	5,952.43	1,132.87	488.83	5,701.06
Agency, trust, and investment,	99,913.12	196,657.03	65,577.23	94,687.45
<i>Taxes and licenses for State,</i>	<i>64,747.31</i>	<i>47,294.44</i>	<i>41,891.84</i>	<i>56,660.12</i>
<i>Taxes for county,</i>	<i>31,139.04</i>	<i>22,888.04</i>	<i>13,465.03</i>	<i>25,770.24</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>4,026.77</i>	<i>126,474.55</i>	<i>10,220.36</i>	<i>12,257.09</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$636,448.08	\$620,136.40	\$624,417.14	\$548,939.33
Permanent debt (except from sinking funds),	107,533.51	72,318.73	69,000.00	43,000.00
Sinking fund requirements from revenue,	—	14,550.00	—	2,700.00
Outlays,	420,994.00	64,617.10	117,432.94	98,373.13
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	325,000.00	300,000.00	200,000.00	375,000.00
Transfers (except to sinking funds) and refunds,	7,142.04	18,295.24	488.83	9,661.54
Agency, trust, and investment,	99,913.12	196,657.03	65,577.23	94,687.45
Total payments,	\$1,597,030.75	\$1,286,574.50	\$1,076,916.14	\$1,172,361.45
<i>Balance on hand, including funds,</i>	<i>102,445.40</i>	<i>45,607.28</i>	<i>87,216.68</i>	<i>133,600.11</i>
GRAND TOTAL,	\$1,699,476.15	\$1,332,181.78	\$1,164,132.82	\$1,310,961.56

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Gardner POPULATION 16,971	Greenfield POPULATION 15,462	Winthrop POPULATION 15,455	Weymouth POPULATION 15,057
REVENUE.	\$488,804.95	\$353,809.94	\$475,080.66	\$428,639.09
General,	386,128.04	328,943.10	386,671.24	342,575.55
<i>Taxes,</i>	<i>376,471.12</i>	<i>324,045.27</i>	<i>383,581.92</i>	<i>339,303.14</i>
Property, poll, and income,	340,368.24	265,933.38	377,099.78	314,505.04
Corporation, bank, etc.,	36,102.88	58,111.89	6,485.14	24,798.10
<i>Licenses and permits,</i>	<i>4,217.26</i>	<i>3,685.01</i>	<i>995.00</i>	<i>896.50</i>
<i>Fines and forfeits,</i>	<i>928.16</i>	<i>985.57</i>	<i>274.52</i>	<i>568.50</i>
<i>Grants and gifts,</i>	<i>4,511.50</i>	<i>227.25</i>	<i>1,816.80</i>	<i>1,807.41</i>
For expenses,	1,277.50	227.25	1,816.80	1,807.41
For outlays,	3,234.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	102,676.91	24,866.84	88,409.42	86,063.54
<i>Special assessments,</i>	<i>14,621.25</i>	<i>425.12</i>	<i>3,176.27</i>	<i>4,245.85</i>
To meet expenses,	14,621.25	212.37	254.87	3,761.60
To meet outlays,	—	212.75	2,921.40	484.25
<i>Privileges,</i>	<i>384.83</i>	<i>615.00</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>21,123.27</i>	<i>17,985.73</i>	<i>14,645.87</i>	<i>18,900.65</i>
General government,	2,259.95	1,633.70	105.47	51.18
Protection of persons and property,	780.96	456.54	681.56	978.32
Health and sanitation,	3,877.56	1,968.56	313.42	4.50
Highways,	—	517.20	102.50	640.62
Charities,	5,535.33	7,991.08	4,065.84	5,308.50
Soldiers' benefits,	2,241.00	3,371.50	8,669.15	9,649.41
Schools,	2,255.75	1,170.54	290.43	1,310.41
Libraries,	—	543.11	270.00	939.16
Recreation,	4,143.72	175.00	147.00	8.00
Unclassified,	29.00	158.50	—	10.55
<i>Public service enterprises,</i>	<i>52,405.35</i>	<i>—</i>	<i>56,758.42</i>	<i>49,960.51</i>
Electric light,	—	—	—	—
Water,	52,405.35	—	56,758.42	49,788.67
All other,	—	—	—	171.84
<i>Cemeteries,</i>	<i>5,142.99</i>	<i>—</i>	<i>3,627.15</i>	<i>—</i>
<i>Interest,</i>	<i>8,999.22</i>	<i>5,940.99</i>	<i>10,203.21</i>	<i>12,956.58</i>
On sinking funds,	—	—	—	4,891.53
On trust and investment funds,	—	3,713.53	4.49	1,454.36
All other,	8,999.22	2,227.46	10,197.72	6,610.64
NON-REVENUE.	\$326,294.26	\$311,181.16	\$308,077.55	\$357,074.91
Offsets to outlays,	3,499.68	2,354.41	1,090.03	5,814.35
<i>Departmental,</i>	<i>2,500.00</i>	<i>2,354.41</i>	<i>—</i>	<i>1,270.00</i>
<i>Public service enterprises,</i>	<i>999.68</i>	<i>—</i>	<i>975.03</i>	<i>4,544.35</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>115.00</i>	<i>—</i>
Municipal indebtedness,	265,011.25	222,000.00	266,500.00	240,562.00
<i>Loans, general purposes,</i>	<i>12,000.00</i>	<i>72,000.00</i>	<i>19,500.00</i>	<i>40,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>250,000.00</i>	<i>150,000.00</i>	<i>247,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>11.25</i>	<i>—</i>	<i>—</i>	<i>562.00</i>
Transfers,	433.25	—	—	32,329.77
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26,000.00</i>
<i>All other,</i>	<i>433.25</i>	<i>—</i>	<i>—</i>	<i>6,329.77</i>
Refunds,	757.33	4,791.01	762.03	674.21
Agency, trust, and investment,	56,592.75	82,035.74	39,725.49	77,694.58
<i>Taxes and licenses for State,</i>	<i>34,282.10</i>	<i>45,419.79</i>	<i>38,043.66</i>	<i>32,531.40</i>
<i>Taxes for county,</i>	<i>13,370.00</i>	<i>36,090.26</i>	<i>—</i>	<i>15,527.91</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,940.65</i>	<i>525.69</i>	<i>1,681.83</i>	<i>29,635.27</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$492,304.63	\$356,164.35	\$476,170.69	\$434,453.44
Premiums,	11.25	—	—	562.00
Municipal indebtedness,	265,000.00	222,000.00	266,500.00	240,000.00
Transfers and refunds,	1,190.58	4,791.01	762.03	33,003.98
Agency, trust, and investment,	56,592.75	82,035.74	39,725.49	77,694.58
Total receipts,	\$815,099.21	\$664,991.10	\$783,158.21	\$785,714.00
<i>Balance on hand, including funds,</i>	<i>34,831.29</i>	<i>26,064.62</i>	<i>65,350.09</i>	<i>54,551.53</i>
GRAND TOTAL,	\$849,930.50	\$691,055.72	\$848,508.30	\$840,265.53

Graded According to Population of 1920 — Continued.

GROUP 2.

PAYMENTS.	Gardner POPULATION 16,971	Greenfield POPULATION 15,462	Winthrop POPULATION 15,455	Weymouth POPULATION 15,057
Maintenance,	\$378,992.69	\$298,014.29	\$293,509.54	\$311,660.78
<i>Departmental,</i>	<i>342,632.94</i>	<i>297,877.29</i>	<i>265,812.34</i>	<i>291,932.45</i>
General government,	22,231.59	17,770.82	16,745.10	17,530.32
Protection of persons and property,	44,568.61	15,828.27	43,633.79	35,556.01
Health and sanitation,	32,258.59	13,830.35	21,692.98	11,463.60
Highways,	64,961.39	72,183.90	33,131.48	60,483.67
Charities,	33,473.17	19,568.58	14,687.47	26,331.59
Soldiers' benefits,	2,845.03	3,187.70	5,241.00	9,506.29
Schools,	106,557.07	137,707.90	111,514.71	110,979.94
Libraries,	5,576.79	8,360.80	4,808.85	7,233.52
Recreation,	17,996.85	7,075.85	11,054.05	10,087.77
Pensions,	414.00	—	—	—
Unclassified,	11,749.85	2,363.12	3,302.91	2,959.74
<i>Public service enterprises,</i>	<i>27,674.17</i>	<i>—</i>	<i>24,444.44</i>	<i>19,728.33</i>
Electric light,	—	—	—	—
Water,	27,674.17	—	24,444.44	19,495.38
All other,	—	—	—	232.95
<i>Cemeteries,</i>	<i>8,685.58</i>	<i>—</i>	<i>3,252.76</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>137.00</i>	<i>—</i>	<i>—</i>
Interest,	22,981.93	3,753.99	50,938.99	18,920.74
<i>Loans, general purposes,</i>	<i>14,288.06</i>	<i>3,753.99</i>	<i>32,339.60</i>	<i>11,805.74</i>
<i>Loans, public service enterprises,</i>	<i>8,625.00</i>	<i>—</i>	<i>18,379.71</i>	<i>7,115.00</i>
<i>Loans, cemeteries,</i>	<i>68.87</i>	<i>—</i>	<i>219.68</i>	<i>—</i>
Outlays,	55,575.79	85,481.53	41,052.37	66,647.21
<i>Departmental,</i>	<i>46,359.14</i>	<i>85,481.53</i>	<i>32,367.86</i>	<i>53,777.92</i>
General government,	365.20	—	—	—
Protection of persons and property,	7,680.31	—	2,234.14	1,724.36
Health and sanitation,	2,556.39	2,016.00	8,394.00	23,556.56
Highways,	13,994.79	23,877.11	15,233.43	28,436.50
Charities,	—	—	—	—
Schools,	6,728.24	59,199.93	—	—
Libraries,	—	—	—	—
Recreation,	15,034.21	388.49	6,506.29	60.50
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,582.91</i>	<i>—</i>	<i>4,685.26</i>	<i>12,869.29</i>
Electric light,	—	—	—	—
Water,	1,582.91	—	4,685.26	12,869.29
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>7,638.74</i>	<i>—</i>	<i>3,999.25</i>	<i>—</i>
Municipal indebtedness,	253,887.50	155,000.00	357,615.48	299,562.13
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26,000.00</i>
<i>From revenue and other sources,</i>	<i>33,887.50</i>	<i>5,000.00</i>	<i>70,615.48</i>	<i>23,562.13</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>220,000.00</i>	<i>150,000.00</i>	<i>287,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	433.25	—	—	32,329.77
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,900.00</i>
<i>All other,</i>	<i>433.25</i>	<i>—</i>	<i>—</i>	<i>27,429.77</i>
Refunds,	757.33	4,791.01	762.03	674.21
Agency, trust, and investment,	54,525.35	81,867.90	39,738.95	61,717.57
<i>Taxes and licenses for State,</i>	<i>34,282.10</i>	<i>46,419.79</i>	<i>38,043.66</i>	<i>32,631.40</i>
<i>Taxes for county,</i>	<i>13,370.00</i>	<i>36,090.26</i>	<i>—</i>	<i>15,627.91</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,873.25</i>	<i>357.85</i>	<i>1,695.29</i>	<i>13,658.26</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$401,974.62	\$301,768.28	\$344,148.53	\$330,581.52
Permanent debt (except from sinking funds),	33,887.50	5,000.00	70,615.48	23,562.13
Sinking fund requirements from revenue,	—	—	—	4,900.00
Outlays,	55,575.79	85,481.53	41,052.37	66,647.21
Permanent debt from sinking funds,	—	—	—	26,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	220,000.00	150,000.00	287,000.00	250,000.00
Transfers (except to sinking funds) and refunds,	1,190.58	4,791.01	762.03	28,103.98
Agency, trust, and investment,	54,525.35	81,867.90	39,738.95	61,717.57
Total payments,	\$767,153.84	\$628,908.72	\$783,617.36	\$791,512.41
Balance on hand, including funds,	82,776.66	62,147.00	64,890.94	48,753.12
GRAND TOTAL,	\$849,930.50	\$691,055.72	\$848,508.30	\$840,265.53

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Southbridge POPULATION 14,245	Milford POPULATION 13,471	West Springfield POPULATION 13,443	Webster POPULATION 13,258
REVENUE.	\$259,762.69	\$310,939.68	\$436,995.53	\$258,320.59
General,	239,257.67	272,828.18	322,767.73	194,889.63
<i>Taxes,</i>	<i>233,129.56</i>	<i>267,307.00</i>	<i>315,514.12</i>	<i>189,893.76</i>
Property, poll, and income,	215,739.95	254,389.84	305,301.20	146,570.18
Corporation, bank, etc.,	17,389.61	12,917.16	10,212.92	43,323.58
<i>Licenses and permits,</i>	<i>4,772.27</i>	<i>4,109.37</i>	<i>2,925.48</i>	<i>3,060.09</i>
<i>Fines and forfeits,</i>	<i>869.40</i>	<i>491.17</i>	<i>1,705.69</i>	<i>588.50</i>
<i>Grants and gifts,</i>	<i>486.44</i>	<i>920.64</i>	<i>2,622.44</i>	<i>1,347.28</i>
For expenses,	486.44	920.64	2,622.44	1,347.28
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	20,505.02	38,111.50	114,227.80	63,430.96
<i>Special assessments,</i>	<i>1,429.85</i>	<i>3,801.04</i>	<i>4,690.21</i>	<i>2,048.76</i>
To meet expenses,	45.50	3,801.04	2,922.01	—
To meet outlays,	1,384.35	—	1,768.20	2,048.76
<i>Privileges,</i>	<i>2,899.77</i>	<i>1,429.66</i>	<i>6,889.06</i>	<i>3,414.31</i>
<i>Departmental,</i>	<i>4647.68</i>	<i>27,715.50</i>	<i>19,690.15</i>	<i>15,615.23</i>
General government,	475.00	1,825.70	619.80	80
Protection of persons and property,	245.29	471.44	296.66	758.24
Health and sanitation,	531.50	179.86	1,510.01	40.00
Highways,	95.50	530.70	1,912.40	50.03
Charities,	3,430.97	14,707.37	3,159.04	8,106.56
Soldiers' benefits,	2,955.37	8,495.00	2,154.00	1,809.50
Schools,	1,631.25	1,366.35	7,775.27	2,240.53
Libraries,	282.80	83.08	386.27	150.32
Recreation,	—	27.00	294.10	2,000.00
Unclassified,	—	29.00	1,582.60	459.25
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>70,724.04</i>	<i>34,145.93</i>
Electric light,	—	—	—	—
Water,	—	—	70,724.04	34,145.93
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,666.42</i>	<i>1,901.61</i>	<i>—</i>	<i>1,399.69</i>
<i>Interest,</i>	<i>4,861.30</i>	<i>3,263.69</i>	<i>13,234.34</i>	<i>6,807.04</i>
On sinking funds,	1,346.96	—	8,458.69	—
On trust and investment funds,	56.57	—	244.55	3,942.76
All other,	3,457.77	3,263.69	4,531.10	2,864.28
NON-REVENUE.	\$262,482.51	\$319,838.67	\$410,062.08	\$278,628.44
Offsets to outlays,	8,270.63	—	16,021.54	—
<i>Departmental,</i>	<i>8,270.63</i>	<i>—</i>	<i>13,219.09</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,802.45</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	211,000.00	267,539.50	340,000.00	113,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>27,500.00</i>	<i>80,000.00</i>	<i>38,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>211,000.00</i>	<i>239,500.00</i>	<i>260,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>539.50</i>	<i>—</i>	<i>—</i>
Transfers,	691.28	972.86	4,600.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	691.28	972.86	4,600.00	—
Refunds,	765.73	320.85	1,743.94	1,342.90
Agency, trust, and investment,	41,754.87	51,005.46	47,696.60	164,285.54
<i>Taxes and licenses for State,</i>	<i>26,663.46</i>	<i>38,751.35</i>	<i>32,030.41</i>	<i>24,725.02</i>
<i>Taxes for county,</i>	<i>10,466.00</i>	<i>11,167.00</i>	<i>12,282.29</i>	<i>9,414.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,625.41</i>	<i>1,087.11</i>	<i>3,883.90</i>	<i>130,146.52</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$268,033.32	\$310,939.68	\$453,017.07	\$258,320.59
Premiums,	—	539.50	—	—
Municipal indebtedness,	211,000.00	267,000.00	340,000.00	113,000.00
Transfers and refunds,	1,457.01	1,293.71	6,343.94	1,342.90
Agency, trust, and investment,	41,754.87	51,005.46	47,696.60	164,285.54
Total receipts,	\$522,245.20	\$630,778.35	\$847,057.61	\$536,949.03
<i>Balance on hand, including funds,</i>	<i>48,970.63</i>	<i>8,859.56</i>	<i>19,748.86</i>	<i>55,905.04</i>
GRAND TOTAL,	\$571,215.83	\$639,637.91	\$866,806.47	\$592,854.07

Graded According to Population of 1920 — Continued.

GROUP 3.

PAYMENTS.	Southbridge POPULATION 14,245	Milford POPULATION 13,471	West Springfield POPULATION 13,443	Webster POPULATION 13,258
Maintenance,	\$208,359.92	\$249,515.62	\$320,298.41	\$210,605.68
<i>Departmental,</i>	<i>206,019.57</i>	<i>247,462.99</i>	<i>290,308.21</i>	<i>196,796.52</i>
General government,	15,473.62	21,293.98	17,331.22	13,237.72
Protection of persons and property,	35,924.69	31,133.09	44,242.74	20,190.02
Health and sanitation,	17,780.21	13,628.96	14,207.10	7,898.79
Highways,	37,081.50	41,652.20	59,188.45	37,019.04
Charities,	19,051.72	40,009.04	14,680.00	24,947.95
Soldiers' benefits,	2,767.80	11,015.19	1,947.52	4,575.93
Schools,	60,415.49	82,069.76	122,632.01	71,964.39
Libraries,	5,646.54	1,583.29	4,342.21	3,881.14
Recreation,	10,098.43	2,354.64	3,895.88	10,133.73
Pensions,	165.00	163.20	1,183.00	—
Unclassified,	1,614.57	2,559.64	6,658.08	3,447.81
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>29,990.20</i>	<i>12,394.73</i>
Electric light,	—	—	—	—
Water,	—	—	29,990.20	12,174.62
All other,	—	—	—	220.11
<i>Cemeteries,</i>	<i>2,340.35</i>	<i>2,052.63</i>	<i>—</i>	<i>1,414.43</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	12,525.01	16,454.67	29,457.30	2,682.78
<i>Loans, general purposes,</i>	<i>12,525.01</i>	<i>16,454.67</i>	<i>18,032.39</i>	<i>1,377.78</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>11,425.00</i>	<i>1,305.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	42,765.55	43,993.84	103,524.27	91,693.35
<i>Departmental,</i>	<i>42,765.55</i>	<i>43,993.84</i>	<i>77,190.14</i>	<i>87,392.72</i>
General government,	225.00	—	341.50	—
Protection of persons and property,	3,061.08	31,711.57	589.31	346.68
Health and sanitation,	39,479.47	5,303.13	20,308.15	6,114.80
Highways,	—	—	46,802.75	17,812.84
Charities,	—	6,979.14	—	—
Schools,	—	—	9,148.43	62,323.23
Libraries,	—	—	—	500.00
Recreation,	—	—	—	295.17
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>26,334.13</i>	<i>4,300.63</i>
Electric light,	—	—	—	—
Water,	—	—	26,334.13	4,300.63
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	217,900.00	260,500.00	250,500.00	79,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>27,900.00</i>	<i>28,000.00</i>	<i>20,500.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>190,000.00</i>	<i>232,500.00</i>	<i>230,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	691.28	972.86	4,600.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>4,600.00</i>	<i>—</i>
<i>All other,</i>	<i>691.28</i>	<i>972.86</i>	<i>—</i>	<i>—</i>
Refunds,	765.73	320.85	1,743.94	1,342.90
Agency, trust, and investment,	42,405.93	51,005.46	50,822.70	167,728.30
<i>Taxes and licenses for State,</i>	<i>26,663.46</i>	<i>38,751.35</i>	<i>32,030.41</i>	<i>24,725.02</i>
<i>Taxes for county,</i>	<i>10,466.00</i>	<i>11,167.00</i>	<i>12,282.29</i>	<i>9,414.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,276.47</i>	<i>1,087.11</i>	<i>6,510.00</i>	<i>133,589.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$220,884.93	\$265,970.29	\$349,755.71	\$213,288.46
Permanent debt (except from sinking funds),	27,900.00	28,000.00	20,500.00	4,000.00
Sinking fund requirements from revenue,	—	—	4,600.00	—
Outlays,	42,765.55	43,993.84	103,524.27	91,693.35
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	190,000.00	232,500.00	230,000.00	75,000.00
Transfers (except to sinking funds) and refunds,	1,457.01	1,295.71	1,743.94	1,342.90
Agency, trust, and investment,	42,405.93	51,005.46	50,822.70	167,728.30
Total payments,	\$525,413.42	\$622,763.30	\$760,946.62	\$553,053.01
<i>Balance on hand, including funds,</i>	<i>45,802.41</i>	<i>16,874.61</i>	<i>105,859.85</i>	<i>39,801.06</i>
GRAND TOTAL,	\$571,215.83	\$639,637.91	\$866,806.47	\$592,854.07

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 4.

RECEIPTS.	Plymouth Population 13,045	Wakefield Population 13,025	Clinton Population 12,979	Adams Population 12,967
REVENUE.	\$474,452.98	\$591,096.79	\$324,655.35	\$269,217.32
General,	407,304.42	353,843.06	245,246.77	229,982.42
<i>Taxes,</i>	<i>400,827.88</i>	<i>350,884.06</i>	<i>235,280.03</i>	<i>225,347.39</i>
Property, poll, and income,	381,705.09	330,929.54	201,554.98	199,966.55
Corporation, bank, etc.,	19,122.79	19,954.52	33,725.05	25,380.84
<i>Licenses and permits,</i>	<i>2,883.25</i>	<i>513.60</i>	<i>6,021.22</i>	<i>2,749.04</i>
<i>Fines and forfeits,</i>	<i>705.65</i>	<i>682.60</i>	<i>2,262.65</i>	<i>474.50</i>
<i>Grants and gifts,</i>	<i>2,656.35</i>	<i>1,763.00</i>	<i>1,682.87</i>	<i>1,411.49</i>
For expenses,	2,656.35	1,763.00	1,682.87	1,411.49
For outlays,	—	—	—	—
<i>All other,</i>	<i>731.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	67,148.56	237,253.73	79,408.58	39,234.90
<i>Special assessments,</i>	<i>883.75</i>	<i>7,197.73</i>	<i>4,831.28</i>	<i>6,933.01</i>
To meet expenses,	883.75	5,484.02	4,438.63	4,109.35
To meet outlays,	—	1,713.71	392.65	2,823.66
<i>Privileges,</i>	<i>531.22</i>	<i>8,718.78</i>	<i>2,681.66</i>	<i>—</i>
<i>Departmental,</i>	<i>14,706.50</i>	<i>13,928.16</i>	<i>19,329.22</i>	<i>26,617.78</i>
General government,	247.55	523.50	2,547.70	1,360.00
Protection of persons and property,	643.12	253.05	2,577.15	170.17
Health and sanitation,	581.35	1,867.10	3,350.15	100.71
Highways,	249.69	662.99	1,660.93	239.98
Charities,	6,241.15	2,812.71	5,327.14	20,917.98
Soldiers' benefits,	5,547.80	4,014.50	3,250.50	1,626.00
Schools,	177.19	3,123.49	381.51	1,990.35
Libraries,	—	289.95	232.14	212.59
Recreation,	1,018.65	6.60	—	—
Unclassified,	—	374.27	2.00	—
<i>Public service enterprises,</i>	<i>40,910.48</i>	<i>197,306.67</i>	<i>34,162.90</i>	<i>—</i>
Electric light,	—	145,152.89	—	—
Water,	39,523.48	52,153.78	34,162.90	—
All other,	1,387.00	—	—	—
<i>Cemeteries,</i>	<i>6,359.90</i>	<i>420.69</i>	<i>4,773.44</i>	<i>1,702.70</i>
<i>Interest,</i>	<i>4,756.71</i>	<i>9,681.70</i>	<i>13,630.18</i>	<i>3,931.41</i>
On sinking funds,	—	—	10,032.42	1,972.88
On trust and investment funds,	698.94	1,126.36	1,133.79	1,319.10
All other,	4,057.77	8,555.34	2,413.97	689.43
NON-REVENUE.	\$302,035.12	\$459,905.90	\$252,049.64	\$322,045.48
Offsets to outlays,	237.00	6,419.34	3,890.13	—
<i>Departmental,</i>	<i>237.00</i>	<i>5,999.34</i>	<i>2,336.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>420.00</i>	<i>1,554.13</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	220,659.50	399,062.52	173,850.00	244,496.80
<i>Loans, general purposes,</i>	<i>20,000.00</i>	<i>73,000.00</i>	<i>38,000.00</i>	<i>24,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>10,850.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>200,000.00</i>	<i>325,000.00</i>	<i>125,000.00</i>	<i>220,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>567.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>92.00</i>	<i>1,062.52</i>	<i>—</i>	<i>496.80</i>
Transfers,	4,336.59	1,892.73	753.15	15,331.90
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>All other,</i>	<i>4,336.59</i>	<i>1,892.73</i>	<i>753.15</i>	<i>5,331.90</i>
Refunds,	985.36	663.88	422.70	84.74
Agency, trust, and investment,	75,816.67	51,867.43	73,133.66	62,132.04
<i>Taxes and licenses for State,</i>	<i>46,806.71</i>	<i>32,414.80</i>	<i>30,279.89</i>	<i>27,287.76</i>
<i>Taxes for county,</i>	<i>25,108.55</i>	<i>15,710.80</i>	<i>11,167.00</i>	<i>16,642.80</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,901.41</i>	<i>3,741.83</i>	<i>31,686.77</i>	<i>18,201.48</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$474,689.98	\$597,516.13	\$328,545.48	\$269,217.32
Premiums,	92.00	1,062.52	—	496.80
Municipal indebtedness,	220,567.50	398,000.00	173,850.00	244,000.00
Transfers and refunds,	5,321.95	2,556.61	1,175.85	15,416.64
Agency, trust, and investment,	75,816.67	51,867.43	73,133.66	62,132.04
Total receipts,	\$776,488.10	\$1,051,002.69	\$576,704.99	\$591,262.80
<i>Balance on hand, including funds,</i>	<i>8,781.29</i>	<i>41,872.82</i>	<i>48,138.60</i>	<i>881.63</i>
GRAND TOTAL,	\$785,269.39	\$1,092,875.51	\$624,843.59	\$592,144.43

¹ Includes gas, amount not specified.

Graded According to Population of 1920 — Continued.

GROUP 4.

PAYMENTS.	Plymouth POPULATION 13,045	Wakefield POPULATION 13,025	Clinton POPULATION 12,979	Adams POPULATION 12,967
Maintenance,	\$352,763.58	\$458,796.95	\$255,463.17	\$219,316.28
<i>Departmental,</i>	<i>324,941.50</i>	<i>300,689.99</i>	<i>231,562.93</i>	<i>218,173.37</i>
General government,	17,078.26	15,654.70	17,529.79	14,323.89
Protection of persons and property,	40,057.70	45,342.65	38,843.67	23,235.74
Health and sanitation,	20,010.06	23,627.09	18,086.42	10,606.31
Highways,	63,547.24	46,712.77	34,814.26	38,453.11
Charities,	18,798.03	16,999.10	18,885.94	44,540.20
Soldiers' benefits,	11,131.16	5,711.00	2,029.00	1,319.50
Schools,	137,461.10	123,601.15	86,360.79	75,016.43
Libraries,	4,345.50	4,535.69	8,542.93	5,966.03
Recreation,	3,314.62	13,678.68	3,961.65	2,750.43
Pensions,	—	—	400.00	—
Unclassified,	9,197.83	4,827.16	2,108.48	1,961.73
<i>Public service enterprises,</i>	<i>18,404.85</i>	<i>157,515.61</i>	<i>18,447.92</i>	<i>—</i>
Electric light,	—	131,580.35	—	—
Water,	18,291.55	25,735.26	18,447.92	—
All other,	113.30	—	—	—
<i>Cemeteries,</i>	<i>9,417.23</i>	<i>791.35</i>	<i>5,349.32</i>	<i>1,142.91</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>103.00</i>	<i>—</i>
Interest,	13,191.05	34,697.13	19,605.37	12,711.94
<i>Loans, general purposes,</i>	<i>11,834.55</i>	<i>25,607.13</i>	<i>12,829.12</i>	<i>12,711.94</i>
<i>Loans, public service enterprises,</i>	<i>1,856.50</i>	<i>9,090.00</i>	<i>6,505.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>271.25</i>	<i>—</i>
Outlays,	46,879.87	73,422.35	69,170.31	35,718.41
<i>Departmental,</i>	<i>41,633.64</i>	<i>60,442.58</i>	<i>50,208.19</i>	<i>35,004.31</i>
General government,	21,000.00	—	—	511.19
Protection of persons and property,	3,320.00	2,753.66	—	—
Health and sanitation,	4,122.47	—	10,320.77	3,360.17
Highways,	10,166.47	22,136.53	9,899.66	29,561.35
Charities,	—	—	—	675.70
Schools,	—	35,552.39	—	—
Libraries,	—	—	—	—
Recreation,	2,219.42	—	29,987.76	895.90
Unclassified,	805.28	—	—	—
<i>Public service enterprises,</i>	<i>4,889.24</i>	<i>12,979.77</i>	<i>6,697.87</i>	<i>—</i>
Electric light,	—	10,211.43	—	—
Water,	4,889.24	2,768.34	6,697.87	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>356.99</i>	<i>—</i>	<i>12,264.25</i>	<i>714.10</i>
Municipal indebtedness,	277,101.41	409,674.96	146,900.00	239,959.41
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>From revenue and other sources,</i>	<i>35,366.66</i>	<i>244,674.96</i>	<i>21,900.00</i>	<i>18,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>240,000.00</i>	<i>365,000.00</i>	<i>125,000.00</i>	<i>205,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,734.75</i>	<i>—</i>	<i>—</i>	<i>6,959.41</i>
Transfers,	4,336.59	1,892.73	753.15	15,331.90
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,400.00</i>
<i>All other,</i>	<i>4,336.59</i>	<i>1,892.73</i>	<i>753.15</i>	<i>10,931.90</i>
Refunds,	985.36	663.88	422.70	84.74
Agency, trust, and investment,	76,453.21	51,607.75	82,844.55	59,057.39
<i>Taxes and licenses for State,</i>	<i>46,806.71</i>	<i>32,414.80</i>	<i>30,279.89</i>	<i>26,512.75</i>
<i>Taxes for county,</i>	<i>25,108.55</i>	<i>15,710.80</i>	<i>11,167.00</i>	<i>16,642.80</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,537.95</i>	<i>3,482.15</i>	<i>41,397.66</i>	<i>15,901.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$365,954.63	\$493,494.08	\$275,068.54	\$232,028.22
Permanent debt (except from sinking funds),	35,366.66	244,674.96	21,900.00	18,000.00
Sinking fund requirements from revenue,	—	—	—	4,400.00
Outlays,	46,879.87	73,422.35	69,170.31	35,718.41
Permanent debt from sinking funds,	—	—	—	10,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	241,734.75	365,000.00	125,000.00	211,959.41
Transfers (except to sinking funds) and refunds,	5,321.95	2,556.61	1,175.85	11,016.64
Agency, trust, and investment,	76,453.21	51,607.75	82,844.55	59,057.39
Total payments,	\$771,711.07	\$1,030,755.75	\$575,159.25	\$582,180.07
<i>Balance on hand, including funds,</i>	<i>13,558.32</i>	<i>62,119.76</i>	<i>49,684.34</i>	<i>9,964.36</i>
GRAND TOTAL,	\$785,269.39	\$1,092,875.51	\$624,843.59	\$592,144.43

¹ Includes gas, amount not specified.² Includes \$4,000 paid from reimbursements from State and county for highway construction.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 5.

RECEIPTS.	Norwood POPULATION 12,627	Easthampton POPULATION 11,261	Danvers POPULATION 11,108	Natick POPULATION 10,907
REVENUE.	\$523,200.15	\$269,897.24	\$408,886.74	\$424,248.81
General,	338,645.35	222,627.47	240,201.22	305,412.81
Taxes,	336,079.40	216,827.94	236,836.15	301,939.38
Property, poll, and income, Corporation, bank, etc.,	257,511.82	183,049.15	201,706.90	286,069.01
Licenses and permits,	78,567.58	33,778.79	35,129.25	15,870.37
Fines and forfeits,	969.75	3,052.73	1,490.75	1,053.20
Grants and gifts,	671.60	971.81	710.22	313.15
For expenses,	924.70	1,774.99	1,164.10	2,107.08
For outlays,	924.70	1,774.99	1,164.10	2,107.08
All other,	—	—	—	—
Commercial,	184,554.80	47,269.77	168,685.52	118,836.00
Special assessments,	8,547.56	1,967.45	601.24	3,255.46
To meet expenses,	2,447.56	—	601.24	3,255.46
To meet outlays,	6,100.00	1,967.45	—	—
Privileges,	2,424.25	1,757.54	6,271.61	4,744.74
Departmental,	13,543.48	17,996.98	15,021.85	57,633.10
General government, Protection of persons and property, Health and sanitation,	642.04	902.10	226.65	73.74
Highways,	2,029.59	309.83	553.15	774.62
Charities,	1,893.76	1,688.83	508.48	9,050.53
Soldiers' benefits,	1,481.37	232.99	—	438.00
Schools,	207.42	10,600.03	3,849.45	37,713.94
Libraries,	2,370.00	766.00	5,360.00	7,030.00
Recreation,	2,455.72	3,017.56	3,594.12	1,637.37
Unclassified,	363.25	—	—	750.10
Public service enterprises, Electric light,	1,510.33	—	—	164.80
Water,	590.00	479.64	930.00	—
All other,	147,627.57	21,965.93	143,646.80	33,797.76
Cemeteries,	108,426.22	21,965.93	90,130.65	33,732.76
Interest,	39,201.15	—	53,516.15	65.00
On sinking funds,	4,506.65	635.05	—	—
On trust and investment funds,	7,905.49	2,946.82	3,144.02	19,404.94
All other,	153.30	406.82	1,413.86	5,014.39
	20.00	144.56	—	7,267.60
	7,732.19	2,540.00	1,585.60	7,122.95
NON-REVENUE.	\$444,804.70	\$167,999.80	\$238,543.83	\$339,756.01
Offsets to outlays,	20,742.23	2,123.20	4,185.69	4,642.41
Departmental,	16,693.39	2,123.20	3,938.79	1,500.00
Public service enterprises,	4,048.84	—	246.90	3,142.41
Cemeteries,	—	—	—	—
Municipal indebtedness,	344,058.60	112,000.00	135,377.50	257,000.00
Loans, general purposes,	108,400.00	—	—	5,000.00
Loans, public service enterprises,	55,350.00	—	25,000.00	12,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	180,000.00	112,000.00	110,000.00	240,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	308.60	—	377.50	—
Transfers,	639.36	514.61	43,733.23	31,490.96
From sinking funds,	—	—	26,600.00	7,000.00
All other,	639.36	514.61	17,133.23	24,490.96
Refunds,	664.77	54.88	359.63	4,868.29
Agency, trust, and investment,	78,699.74	53,307.11	54,887.78	41,754.35
Taxes and licenses for State,	44,806.27	28,503.53	22,787.31	22,418.25
Taxes for county,	21,316.09	23,859.44	14,938.30	10,737.60
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	12,577.38	944.14	17,162.17	8,598.50
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$543,942.38	\$272,020.44	\$413,072.43	\$428,891.22
Premiums,	308.60	—	377.50	—
Municipal indebtedness,	343,750.00	112,000.00	135,000.00	257,000.00
Transfers and refunds,	1,304.13	569.49	41,092.86	36,359.25
Agency, trust, and investment,	78,699.74	53,307.11	54,887.78	41,754.35
Total receipts,	\$968,004.85	\$437,897.04	\$647,430.57	\$764,004.82
Balance on hand, including funds,	56,740.97	43,608.59	12,705.13	44,390.86
GRAND TOTAL,	\$1,024,745.82	\$481,505.63	\$660,135.70	\$808,395.68

Graded According to Population of 1920 — Continued.

GROUP 5.

PAYMENTS.	Norwood POPULATION 12,627	Easthampton POPULATION 11,261	Danvers POPULATION 11,108	Natick POPULATION 10,907
Maintenance,	\$379,077.92	\$194,959.63	\$318,998.59	\$307,332.24
<i>Departmental,</i>	<i>251,908.90</i>	<i>179,053.50</i>	<i>220,321.37</i>	<i>286,615.88</i>
General government,	21,296.01	14,349.52	14,355.94	16,426.33
Protection of persons and property,	29,896.96	22,855.41	35,108.17	36,113.10
Health and sanitation,	19,029.65	12,497.59	4,774.37	18,585.83
Highways,	41,248.18	29,701.15	42,330.25	39,962.30
Charities,	12,798.68	21,396.39	12,944.95	63,749.34
Soldiers' benefits,	1,722.27	442.00	7,944.08	7,810.29
Schools,	114,312.24	69,889.27	94,867.23	86,562.15
Libraries,	6,169.67	2,500.00	2,000.00	7,189.60
Recreation,	4,280.34	1,955.51	4,321.18	4,151.68
Pensions,	—	—	—	—
Unclassified,	1,154.90	3,486.66	1,675.20	6,065.26
<i>Public service enterprises,</i>	<i>122,393.93</i>	<i>14,611.86</i>	<i>98,677.22</i>	<i>19,469.69</i>
Electric light,	91,238.63	—	72,350.65	—
Water,	31,155.30	14,611.86	26,326.57	19,469.69
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>4,775.09</i>	<i>1,294.27</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,246.67</i>
Interest,	35,368.90	7,348.86	12,133.10	31,975.99
<i>Loans, general purposes,</i>	<i>31,659.86</i>	<i>6,448.86</i>	<i>3,022.60</i>	<i>26,915.99</i>
<i>Loans, public service enterprises,</i>	<i>3,709.04</i>	<i>900.00</i>	<i>9,110.50</i>	<i>5,060.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	206,933.82	31,009.17	47,757.97	36,391.88
<i>Departmental,</i>	<i>157,548.37</i>	<i>25,589.86</i>	<i>18,572.28</i>	<i>17,158.93</i>
General government,	250.00	2,459.09	—	—
Protection of persons and property,	—	—	315.00	1,187.42
Health and sanitation,	46,790.76	8,524.91	1,210.48	3,576.68
Highways,	40,034.06	14,605.86	15,216.13	7,923.32
Charities,	—	—	—	—
Schools,	70,473.55	—	75.40	3,711.51
Libraries,	—	—	—	—
Recreation,	—	—	1,755.27	760.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>47,079.66</i>	<i>5,419.31</i>	<i>29,185.69</i>	<i>19,232.95</i>
Electric light,	45,202.47	—	6,723.86	—
Water,	1,877.19	5,419.31	22,461.83	19,232.95
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,305.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	244,500.00	145,500.00	139,600.00	260,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>26,600.00</i>	<i>7,000.00</i>
<i>From revenue and other sources,</i>	<i>64,500.00</i>	<i>23,500.00</i>	<i>3,000.00</i>	<i>13,200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>180,000.00</i>	<i>122,000.00</i>	<i>110,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	639.36	514.61	43,733.23	31,490.96
<i>To sinking funds from revenue,</i>	<i>100.00</i>	<i>—</i>	<i>14,133.23</i>	<i>19,135.45</i>
<i>All other,</i>	<i>539.36</i>	<i>514.61</i>	<i>29,600.00</i>	<i>12,355.51</i>
Refunds,	664.77	54.88	359.63	4,868.29
Agency, trust, and investment,	73,452.34	52,842.68	46,548.08	57,828.31
<i>Taxes and licenses for State,</i>	<i>44,806.27</i>	<i>23,237.28</i>	<i>22,787.31</i>	<i>23,418.25</i>
<i>Taxes for county,</i>	<i>21,316.09</i>	<i>23,859.44</i>	<i>14,938.30</i>	<i>10,737.60</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,329.98</i>	<i>745.96</i>	<i>8,822.47</i>	<i>24,672.46</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$414,446.82	\$202,308.49	\$331,131.69	\$339,308.23
Permanent debt (except from sinking funds),	64,500.00	23,500.00	3,000.00	13,200.00
Sinking fund requirements from revenue,	100.00	—	¹ 14,133.23	19,135.45
Outlays,	206,933.82	31,009.17	47,757.97	36,391.88
Permanent debt from sinking funds,	—	—	26,600.00	7,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	180,000.00	122,000.00	110,000.00	240,000.00
Transfers (except to sinking funds) and refunds,	1,204.13	569.49	29,959.63	17,223.80
Agency, trust, and investment,	73,452.34	52,842.68	46,548.08	57,828.31
Total payments,	\$945,637.11	\$432,229.83	\$609,130.60	\$730,087.67
Balance on hand, including funds,	79,108.71	49,275.80	51,005.10	78,308.01
GRAND TOTAL,	\$1,024,745.82	\$481,505.63	\$660,135.70	\$808,395.68

¹ Includes \$207.42 balance of loan appropriation.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Saugus POPULATION 10,874	Dedham POPULATION 10,792	Belmont POPULATION 10,749	Braintree POPULATION 10,530
REVENUE.	\$304,449.10	\$436,406.91	\$445,375.15	\$393,433.03
General,	224,721.42	402,025.43	326,442.47	246,440.62
<i>Taxes,</i>	<i>219,170.58</i>	<i>388,375.72</i>	<i>325,178.70</i>	<i>243,939.17</i>
Property, poll, and income,	213,388.22	376,396.65	306,724.91	235,771.79
Corporation, bank, etc.,	5,782.36	11,979.07	18,453.79	8,167.38
<i>Licenses and permits,</i>	<i>315.15</i>	<i>284.25</i>	<i>487.50</i>	<i>593.50</i>
<i>Fines and forfeits,</i>	<i>494.00</i>	<i>579.00</i>	<i>57.08</i>	<i>662.00</i>
<i>Grants and gifts,</i>	<i>4,741.69</i>	<i>12,786.46</i>	<i>683.19</i>	<i>1,245.95</i>
For expenses,	1,241.69	1,080.99	683.19	1,245.95
For outlays,	3,500.00	11,705.47	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>36.00</i>	<i>—</i>
Commercial,	79,727.68	34,381.48	118,932.68	146,992.41
<i>Special assessments,</i>	<i>1,804.19</i>	<i>4,499.46</i>	<i>6,833.94</i>	<i>2,239.45</i>
To meet expenses,	1,804.19	4,499.46	2,813.67	2,239.45
To meet outlays,	—	—	4,020.27	—
<i>Privileges,</i>	<i>8,740.29</i>	<i>1,627.55</i>	<i>68.17</i>	<i>—</i>
<i>Departmental,</i>	<i>30,493.29</i>	<i>17,524.20</i>	<i>10,172.32</i>	<i>16,110.35</i>
General government,	562.00	1,181.00	691.65	2,056.55
Protection of persons and property,	156.00	173.12	438.36	421.88
Health and sanitation,	459.07	—	3,068.60	308.69
Highways,	386.90	3.85	409.58	140.72
Charities,	17,045.77	6,719.78	851.92	9,140.23
Soldiers' benefits,	10,807.50	3,480.34	2,661.40	3,408.00
Schools,	876.00	5,120.48	1,245.41	62.14
Libraries,	50.54	329.24	240.41	209.63
Recreation,	—	150.39	364.99	141.00
Unclassified,	149.51	366.00	200.00	221.51
<i>Public service enterprises,</i>	<i>29,554.25</i>	<i>—</i>	<i>93,983.09</i>	<i>115,228.41</i>
Electric light,	—	—	60,935.98	70,673.05
Water,	29,551.11	—	33,047.11	44,555.36
All other,	3.14	—	—	—
<i>Cemeteries,</i>	<i>3,181.03</i>	<i>3,353.00</i>	<i>1,929.54</i>	<i>55.00</i>
<i>Interest,</i>	<i>5,954.63</i>	<i>7,377.27</i>	<i>5,945.62</i>	<i>13,359.20</i>
On sinking funds,	97.59	—	2,834.65	6,632.78
On trust and investment funds,	46.50	5,433.59	—	2,309.32
All other,	5,810.54	1,943.68	3,110.97	4,417.10
NON-REVENUE.	\$188,262.85	\$312,289.94	\$181,440.48	\$232,039.84
Offsets to outlays,	877.60	2,458.90	4,149.11	18,000.00
<i>Departmental,</i>	<i>—</i>	<i>2,458.90</i>	<i>2,401.34</i>	<i>18,000.00</i>
<i>Public service enterprises,</i>	<i>877.60</i>	<i>—</i>	<i>1,747.77</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	140,000.00	240,600.00	107,000.00	157,507.08
<i>Loans, general purposes,</i>	<i>—</i>	<i>35,600.00</i>	<i>5,000.00</i>	<i>32,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>140,000.00</i>	<i>205,000.00</i>	<i>102,000.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.08</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,608.26	6,534.19	9,089.92	10,247.67
<i>From sinking funds,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>608.26</i>	<i>6,534.19</i>	<i>9,089.92</i>	<i>10,247.67</i>
Refunds,	630.68	4,205.38	714.95	4,992.60
Agency, trust, and investment,	41,146.31	58,491.47	60,486.50	41,342.49
<i>Taxes and licenses for State,</i>	<i>19,005.80</i>	<i>36,155.39</i>	<i>30,797.04</i>	<i>23,087.30</i>
<i>Taxes for county,</i>	<i>13,253.39</i>	<i>15,883.56</i>	<i>14,863.10</i>	<i>11,019.81</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,907.12</i>	<i>6,752.52</i>	<i>14,826.36</i>	<i>7,255.38</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$305,326.70	\$438,865.81	\$449,524.26	\$411,433.03
Premiums,	—	—	—	7.08
Municipal indebtedness,	140,000.00	240,600.00	107,000.00	157,500.00
Transfers and refunds,	6,238.94	10,739.57	9,804.87	15,240.27
Agency, trust, and investment,	41,146.31	58,491.47	60,486.50	41,342.49
Total receipts,	\$492,711.95	\$748,696.85	\$626,815.63	\$625,522.87
<i>Balance on hand, including funds,</i>	<i>20,013.85</i>	<i>65,296.02</i>	<i>51,104.65</i>	<i>26,457.67</i>
GRAND TOTAL,	\$512,725.80	\$813,992.87	\$677,920.28	\$651,980.54

TOWNS OVER 5,000 POPULATION.

99

Graded According to Population of 1920 — Continued.

GROUP 6.

PAYMENTS.	Saugus POPULATION 10,874	Dedham POPULATION 10,792	Belmont POPULATION 10,749	Braintree POPULATION 10,580
Maintenance,	\$225,507.74	\$323,459.23	\$326,067.81	\$297,339.04
<i>Departmental,</i>	<i>207,853.78</i>	<i>314,910.32</i>	<i>268,191.43</i>	<i>212,996.18</i>
General government,	17,202.06	16,538.52	20,501.64	13,762.07
Protection of persons and property,	28,570.82	61,461.67	41,723.17	24,407.59
Health and sanitation,	6,918.58	17,289.93	20,753.47	3,790.25
Highways,	28,495.95	49,783.67	40,402.69	47,830.68
Charities,	22,335.09	26,473.92	5,553.27	20,137.64
Soldiers' benefits,	6,604.82	2,612.64	1,396.66	3,143.70
Schools,	87,351.21	114,780.28	91,508.41	87,689.02
Libraries,	1,785.57	8,479.11	6,102.29	3,957.13
Recreation,	6,089.38	9,454.95	10,206.84	6,935.65
Pensions,	—	—	800.08	—
Unclassified,	2,500.30	8,035.63	29,242.91	1,342.45
<i>Public service enterprises,</i>	<i>14,654.36</i>	<i>—</i>	<i>54,556.21</i>	<i>84,019.36</i>
Electric light,	—	—	43,236.49	57,334.72
Water,	14,654.36	—	11,619.72	26,684.64
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,999.60</i>	<i>8,548.91</i>	<i>3,020.17</i>	<i>302.78</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.72</i>
Interest,	17,113.69	27,630.70	36,443.28	14,755.14
<i>Loans, general purposes,</i>	<i>13,498.36</i>	<i>27,630.70</i>	<i>25,747.87</i>	<i>8,215.14</i>
<i>Loans, public service enterprises,</i>	<i>3,615.33</i>	<i>—</i>	<i>10,695.41</i>	<i>6,540.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	21,132.33	77,520.86	44,925.62	89,302.50
<i>Departmental,</i>	<i>14,741.73</i>	<i>77,520.86</i>	<i>34,593.42</i>	<i>70,747.40</i>
General government,	—	—	—	—
Protection of persons and property,	8,450.97	30,363.42	—	3,698.17
Health and sanitation,	—	26,128.35	10,771.41	17,768.56
Highways,	425.04	16,853.31	23,822.01	26,562.69
Charities,	—	—	—	256.10
Schools,	1,873.10	4,175.78	—	22,116.00
Libraries,	3,992.62	—	—	—
Recreation,	—	—	—	345.88
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>6,390.60</i>	<i>—</i>	<i>10,332.20</i>	<i>18,555.10</i>
Electric light,	—	—	4,547.69	11,948.14
Water,	6,390.60	—	5,784.51	6,606.96
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	186,847.17	236,141.18	143,384.72	141,195.97
<i>From sinking funds,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>22,847.17</i>	<i>31,141.18</i>	<i>41,384.72</i>	<i>16,195.97</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>159,000.00</i>	<i>205,000.00</i>	<i>102,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,608.26	6,534.19	9,089.92	10,247.67
<i>To sinking funds from revenue,</i>	<i>600.00</i>	<i>—</i>	<i>7,317.33</i>	<i>120.00</i>
<i>All other,</i>	<i>5,008.26</i>	<i>6,534.19</i>	<i>1,772.59</i>	<i>10,127.67</i>
Refunds,	630.68	4,205.38	714.95	4,992.60
Agency, trust, and investment,	36,897.54	57,504.51	67,459.38	49,932.25
<i>Taxes and licenses for State,</i>	<i>19,005.80</i>	<i>36,155.39</i>	<i>30,797.04</i>	<i>23,087.30</i>
<i>Taxes for county,</i>	<i>13,233.39</i>	<i>15,583.56</i>	<i>14,863.10</i>	<i>11,019.81</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,658.35</i>	<i>5,765.56</i>	<i>21,799.24</i>	<i>15,825.14</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$242,621.43	\$351,089.93	\$362,511.09	\$312,094.18
Permanent debt (except from sinking funds),	22,847.17	31,141.18	41,384.72	16,195.97
Sinking fund requirements from revenue,	600.00	—	7,317.33	120.00
Outlays,	21,132.33	77,520.86	44,925.62	89,302.50
Permanent debt from sinking funds,	5,000.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	159,000.00	205,000.00	102,000.00	125,000.00
Transfers (except to sinking funds) and refunds,	5,638.94	10,739.57	2,487.54	15,120.27
Agency, trust, and investment,	36,897.54	57,504.51	67,459.38	49,932.25
Total payments,	\$493,737.41	\$732,996.05	\$628,085.68	\$607,765.17
Balance on hand, including funds,	18,988.39	80,996.82	49,834.60	44,215.37
GRAND TOTAL,	\$512,725.80	\$813,992.87	\$677,920.28	\$651,980.54

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Winchester POPULATION 10,485	Northbridge POPULATION 10,174	Amesbury POPULATION 10,036	Palmer POPULATION 9,896
REVENUE.	\$483,289.91	\$184,283.64	\$285,290.45	\$167,212.97
General,	404,421.13	174,918.15	195,008.95	152,991.55
<i>Taxes,</i>	<i>402,605.17</i>	<i>172,341.57</i>	<i>191,579.15</i>	<i>149,680.68</i>
Property, poll, and income,	378,065.34	101,723.24	158,212.93	104,730.74
Corporation, bank, etc.,	24,539.83	70,617.63	33,366.92	44,949.94
<i>Licenses and permits,</i>	<i>346.44</i>	<i>739.00</i>	<i>162.00</i>	<i>2,627.50</i>
<i>Fines and forfeits,</i>	<i>635.00</i>	<i>457.54</i>	<i>298.00</i>	—
<i>Grants and gifts,</i>	<i>802.37</i>	<i>1,380.04</i>	<i>3,969.80</i>	<i>683.37</i>
For expenses,	802.37	1,380.04	3,969.80	683.37
For outlays,	—	—	—	—
All other,	52.15	—	—	—
Commercial,	78,868.78	9,365.49	89,281.50	14,221.42
<i>Special assessments,</i>	<i>5,227.63</i>	<i>494.23</i>	<i>9,778.45</i>	<i>1,419.22</i>
To meet expenses,	531.68	—	6,778.45	1,294.22
To meet outlays,	4,695.95	494.23	3,000.00	125.00
<i>Privileges,</i>	<i>4,138.83</i>	<i>3,321.57</i>	<i>3,668.75</i>	<i>4,067.59</i>
<i>Departmental,</i>	<i>1,217.79</i>	<i>4,842.78</i>	<i>26,277.08</i>	<i>6,146.06</i>
General government,	1,410.59	—	2,658.33	—
Protection of persons and property,	1,697.14	121.70	635.98	107.59
Health and sanitation,	1,883.15	272.30	952.03	25.00
Highways,	3,642.45	35.00	183.37	32.10
Charities,	5,505.43	2,953.90	7,740.91	2,626.97
Soldiers' benefits,	5,763.65	716.00	4,450.60	1,246.00
Schools,	1,291.74	518.88	9,099.28	2,102.64
Libraries,	160.00	—	411.28	—
Recreation,	5.00	—	—	—
Unclassified,	1,420.74	225.00	145.30	5.76
<i>Public service enterprises,</i>	<i>32,605.06</i>	—	<i>43,460.05</i>	—
Electric light,	—	—	—	—
Water,	32,605.06	—	43,460.05	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>5,586.56</i>	<i>30.00</i>	<i>360.10</i>	<i>1,752.03</i>
<i>Interest,</i>	<i>9,530.81</i>	<i>676.91</i>	<i>5,737.07</i>	<i>836.52</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,752.12	94.28	1,334.42	74.55
All other,	6,778.69	582.63	4,402.65	761.97
NON-REVENUE.	\$453,697.24	\$135,041.32	\$154,287.57	\$81,006.81
Offsets to outlays,	4,377.40	—	4,704.00	—
<i>Departmental,</i>	<i>2,150.75</i>	—	<i>4,704.00</i>	—
<i>Public service enterprises,</i>	<i>2,226.65</i>	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	375,002.00	102,922.71	110,000.00	50,000.00
<i>Loans, general purposes,</i>	—	<i>60,000.00</i>	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>375,000.00</i>	<i>40,000.00</i>	<i>110,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	<i>2,262.71</i>	—	—
<i>Premiums,</i>	<i>2.00</i>	<i>660.00</i>	—	—
Transfers,	5,646.69	10.00	1,569.62	448.90
<i>From sinking funds,</i>	—	—	—	—
All other,	5,646.69	10.00	1,569.62	448.90
Refunds,	6,464.57	171.96	17.19	120.33
Agency, trust, and investment,	62,206.58	31,936.65	37,996.76	30,437.58
<i>Taxes and licenses for State,</i>	<i>39,217.42</i>	<i>22,642.41</i>	<i>22,272.51</i>	<i>21,488.83</i>
<i>Taxes for county,</i>	<i>18,932.08</i>	<i>9,264.00</i>	<i>14,694.74</i>	<i>7,733.29</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>4,057.08</i>	<i>30.24</i>	<i>1,029.51</i>	<i>1,215.46</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$487,667.31	\$184,283.64	\$289,994.45	\$167,212.97
Premiums,	2.00	660.00	—	—
Municipal indebtedness,	375,000.00	102,262.71	110,000.00	50,000.00
Transfers and refunds,	12,111.26	181.96	1,586.81	569.23
Agency, trust, and investment,	62,206.58	31,936.65	37,996.76	30,437.58
Total receipts,	\$936,987.15	\$319,324.96	\$439,578.02	\$248,219.78
<i>Balance on hand, including funds,</i>	<i>135,966.59</i>	<i>63,568.84</i>	<i>25,207.52</i>	<i>51,782.60</i>
GRAND TOTAL,	\$1,072,953.74	\$382,893.80	\$464,785.54	\$300,002.38

¹ Includes \$5 from administration of trust funds.

Graded According to Population of 1920 — Continued.

GROUP 7.

PAYMENTS.	Winchester POPULATION 10,485	Northbridge POPULATION 10,174	Amesbury POPULATION 10,036	Palmer POPULATION 9,896
Maintenance,	\$339,892.88	\$146,756.41	\$229,583.50	\$146,413.38
<i>Departmental,</i>	<i>314,249.36</i>	<i>146,539.41</i>	<i>202,840.23</i>	<i>144,600.79</i>
General government,	27,243.08	4,743.81	14,056.43	7,274.83
Protection of persons and property,	47,802.13	5,145.71	32,583.86	7,145.83
Health and sanitation,	29,274.15	5,685.99	6,491.72	3,407.45
Highways,	60,005.24	37,296.78	40,708.52	31,104.72
Charities,	14,271.65	10,517.86	20,829.95	9,871.48
Soldiers' benefits,	2,452.60	660.00	4,096.79	481.00
Schools,	107,970.25	69,942.04	71,127.48	77,888.25
Libraries,	4,583.45	3,075.00	4,857.06	3,542.00
Recreation,	14,237.95	7,057.53	6,607.03	2,286.57
Pensions,	951.54	—	—	—
Unclassified,	5,457.32	2,414.69	1,481.39	1,498.66
<i>Public service enterprises,</i>	<i>18,493.62</i>	<i>—</i>	<i>26,303.57</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	18,493.62	—	26,303.57	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>7,134.90</i>	<i>217.00</i>	<i>439.70</i>	<i>1,912.59</i>
<i>Administration of trust funds,</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	39,793.24	610.38	20,690.57	2,641.19
<i>Loans, general purposes,</i>	<i>36,785.74</i>	<i>610.38</i>	<i>13,590.57</i>	<i>2,641.19</i>
<i>Loans, public service enterprises,</i>	<i>3,007.50</i>	<i>—</i>	<i>7,100.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	42,269.46	92,216.76	4,125.32	6,137.51
<i>Departmental,</i>	<i>34,644.67</i>	<i>92,216.76</i>	<i>4,125.32</i>	<i>6,137.51</i>
General government,	823.14	—	375.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	15,601.71	57,097.03	2,724.09	380.74
Highways,	18,119.82	32,415.92	481.45	5,585.57
Charities,	—	—	—	—
Schools,	—	—	544.78	171.20
Libraries,	—	—	—	—
Recreation,	—	2,703.81	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>7,724.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	7,724.79	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	436,039.80	50,309.69	141,250.00	60,600.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>61,039.80</i>	<i>7,000.00</i>	<i>36,250.00</i>	<i>10,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>375,000.00</i>	<i>40,000.00</i>	<i>105,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>3,309.69</i>	<i>—</i>	<i>—</i>
Transfers,	5,646.69	10.00	1,569.62	448.90
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>5,646.69</i>	<i>10.00</i>	<i>1,569.62</i>	<i>448.90</i>
Refunds,	6,464.57	171.96	17.19	120.33
Agency, trust, and investment,	63,872.26	31,973.18	38,016.61	30,437.58
<i>Taxes and licenses for State,</i>	<i>39,217.42</i>	<i>22,642.41</i>	<i>22,272.61</i>	<i>21,488.83</i>
<i>Taxes for county,</i>	<i>18,932.08</i>	<i>9,264.00</i>	<i>14,694.74</i>	<i>7,733.29</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,722.76</i>	<i>66.77</i>	<i>1,049.36</i>	<i>1,215.46</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$379,686.12	\$147,366.79	\$250,274.07	\$149,054.57
Permanent debt (except from sinking funds),	61,039.80	7,000.00	36,250.00	10,600.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	42,269.46	92,216.76	4,125.32	6,137.51
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	375,000.00	43,309.69	105,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	12,111.26	181.96	1,586.81	569.23
Agency, trust, and investment,	63,872.26	31,973.18	38,016.61	30,437.58
Total payments,	\$933,978.90	\$322,048.38	\$435,252.81	\$246,798.89
<i>Balance on hand, including funds,</i>	<i>138,974.84</i>	<i>60,845.42</i>	<i>29,532.73</i>	<i>53,203.49</i>
GRAND TOTAL,	\$1,072,953.74	\$382,893.80	\$464,785.54	\$300,002.38

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Athol POPULATION 9,792	Milton POPULATION 9,382	North Attleborough POPULATION 9,238	Ware POPULATION 8,525
REVENUE.	\$308,312.10	\$622,792.07	\$349,996.45	\$158,469.39
General,	232,421.69	527,934.73	236,986.93	131,940.30
<i>Taxes,</i>	<i>230,012.87</i>	<i>525,863.11</i>	<i>232,938.72</i>	<i>126,083.21</i>
Property, poll, and income,	162,363.07	467,154.14	214,691.22	103,012.09
Corporation, bank, etc.,	67,649.80	58,708.97	18,247.50	23,071.12
<i>Licenses and permits,</i>	<i>1,489.50</i>	<i>82.50</i>	<i>1,749.55</i>	<i>1,962.67</i>
<i>Fines and forfeits,</i>	<i>363.00</i>	<i>999.77</i>	<i>226.55</i>	<i>1,053.00</i>
<i>Grants and gifts,</i>	<i>556.32</i>	<i>989.35</i>	<i>2,072.11</i>	<i>2,841.42</i>
For expenses,	556.32	989.35	2,072.11	841.42
For outlays,	—	—	—	2,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	75,890.41	94,857.34	113,009.52	26,529.09
<i>Special assessments,</i>	<i>2,090.42</i>	<i>6,475.00</i>	<i>1,937.16</i>	<i>829.14</i>
To meet expenses,	2,090.42	763.07	887.33	—
To meet outlays,	—	5,711.93	1,049.83	829.14
<i>Privileges,</i>	<i>568.85</i>	<i>—</i>	<i>1,290.05</i>	<i>898.02</i>
<i>Departmental,</i>	<i>18,193.26</i>	<i>16,716.69</i>	<i>17,852.65</i>	<i>9,271.95</i>
General government,	40.25	106.89	837.40	2,043.46
Protection of persons and property,	133.23	8,418.10	86.89	145.55
Health and sanitation,	6,042.75	77.86	5,602.11	662.14
Highways,	31.42	1,620.15	1,564.92	39.83
Charities,	3,784.04	3,297.04	7,161.80	3,680.23
Soldiers' benefits,	4,076.00	2,114.00	1,913.00	1,648.00
Schools,	2,936.86	437.73	400.53	942.24
Libraries,	165.00	591.42	286.00	—
Recreation,	—	50.00	—	105.50
Unclassified,	983.71	3.50	—	5.00
<i>Public service enterprises,</i>	<i>45,883.62</i>	<i>51,878.75</i>	<i>83,514.69</i>	<i>10,843.62</i>
Electric light,	—	—	56,460.32	—
Water,	45,883.62	51,878.75	27,039.37	10,843.62
All other,	—	—	15.00	—
<i>Cemeteries,</i>	<i>3,789.63</i>	<i>8,311.46</i>	<i>—</i>	<i>3,057.91</i>
<i>Interest,</i>	<i>6,364.63</i>	<i>11,476.44</i>	<i>8,414.97</i>	<i>1,628.45</i>
On sinking funds,	2,929.82	—	2,493.26	—
On trust and investment funds,	119.01	5,308.82	66.53	—
All other,	2,315.80	6,166.62	5,855.18	1,628.45
NON-REVENUE.	\$180,364.92	\$410,008.31	\$170,132.46	\$124,261.72
Offsets to outlays,	—	1,000.00	2,739.61	209.83
<i>Departmental,</i>	<i>—</i>	<i>1,000.00</i>	<i>313.11</i>	<i>209.83</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,426.50</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	135,001.25	323,560.55	126,000.00	86,500.00
<i>Loans, general purposes,</i>	<i>35,000.00</i>	<i>23,500.00</i>	<i>6,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>100,000.00</i>	<i>300,000.00</i>	<i>120,000.00</i>	<i>85,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1.25</i>	<i>60.55</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	700.00	3,178.97	7,610.06	337.07
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	700.00	3,178.97	7,610.06	337.07
Refunds,	582.20	906.55	9.17	1,119.84
Agency, trust, and investment,	44,081.47	81,362.24	33,773.62	36,094.98
<i>Taxes and licenses for State,</i>	<i>29,909.86</i>	<i>46,478.48</i>	<i>22,617.53</i>	<i>17,853.24</i>
<i>Taxes for county,</i>	<i>11,317.00</i>	<i>21,037.81</i>	<i>11,156.04</i>	<i>15,456.76</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,854.61</i>	<i>13,845.95</i>	<i>—</i>	<i>2,779.98</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$308,312.10	\$623,792.07	\$352,736.06	\$158,679.22
Premiums,	1.25	60.55	—	—
Municipal indebtedness,	135,000.00	323,500.00	126,000.00	86,500.00
Transfers and refunds,	1,282.20	4,085.52	7,619.23	1,456.91
Agency, trust, and investment,	44,081.47	81,362.24	33,773.62	36,094.98
Total receipts,	\$488,677.02	\$1,032,800.38	\$520,128.91	\$282,731.11
<i>Balance on hand, including funds,</i>	<i>82,147.64</i>	<i>44,232.02</i>	<i>95,799.15</i>	<i>23,766.72</i>
GRAND TOTAL,	\$570,824.66	\$1,077,032.40	\$615,928.06	\$306,497.83

Graded According to Population of 1920 — Continued.

GROUP 8.

PAYMENTS.	Athol POPULATION 9,792	Milton POPULATION 9,382	North Attleborough POPULATION 9,238	Ware POPULATION 8,525
Maintenance,	\$195,876.36	\$470,167.36	\$267,668.23	\$156,730.73
<i>Departmental,</i>	<i>178,824.98</i>	<i>429,160.92</i>	<i>209,106.61</i>	<i>138,205.99</i>
General government,	7,388.62	21,367.24	13,206.18	11,608.96
Protection of persons and property,	25,952.85	118,815.06	37,145.63	8,589.79
Health and sanitation,	3,853.48	22,017.77	13,072.40	5,399.97
Highways,	34,815.08	83,246.07	36,191.69	26,979.98
Charities,	14,143.63	14,121.59	23,358.06	12,029.28
Soldiers' benefits,	4,364.31	2,177.75	1,843.00	1,358.00
Schools,	75,500.00	118,145.80	76,777.42	63,764.16
Libraries,	2,861.09	14,236.04	4,139.09	2,288.92
Recreation,	5,782.64	18,869.28	1,576.36	2,882.82
Pensions,	—	5,065.38	—	400.00
Unclassified,	4,163.28	11,098.94	1,796.78	2,904.11
<i>Public service enterprises,</i>	<i>12,813.71</i>	<i>26,414.55</i>	<i>58,561.62</i>	<i>14,466.83</i>
Electric light,	—	—	44,539.44	—
Water,	12,813.71	26,414.55	14,022.18	14,352.43
All other,	—	—	—	114.40
<i>Cemeteries,</i>	<i>4,117.67</i>	<i>14,509.89</i>	—	<i>4,037.91</i>
<i>Administration of trust funds,</i>	<i>120.00</i>	<i>82.00</i>	—	—
Interest,	19,983.59	48,295.49	24,815.10	4,604.22
<i>Loans, general purposes,</i>	<i>8,668.59</i>	<i>35,490.08</i>	<i>20,272.94</i>	<i>4,604.22</i>
<i>Loans, public service enterprises,</i>	<i>11,320.00</i>	<i>12,805.41</i>	<i>4,542.16</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	53,014.87	95,529.91	114,867.26	10,436.75
<i>Departmental,</i>	<i>52,197.85</i>	<i>86,993.30</i>	<i>102,239.24</i>	<i>8,540.73</i>
General government,	—	—	—	—
Protection of persons and property,	4,647.56	11,333.34	—	—
Health and sanitation,	1,138.51	46,085.53	1,981.33	—
Highways,	7,274.78	19,282.53	2,049.44	6,438.38
Charities,	—	—	—	—
Schools,	38,494.54	10,291.90	98,208.47	—
Libraries,	642.46	—	—	—
Recreation,	—	—	—	2,102.35
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>817.02</i>	<i>8,536.61</i>	<i>12,628.02</i>	<i>1,896.02</i>
Electric light,	—	—	11,477.73	—
Water,	817.02	8,536.61	1,150.29	1,896.02
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	129,500.00	344,522.12	124,245.00	88,900.60
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>29,500.00</i>	<i>44,522.12</i>	<i>34,245.00</i>	<i>8,900.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>100,000.00</i>	<i>300,000.00</i>	<i>90,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	700.00	3,178.97	7,610.06	337.07
<i>To sinking funds from revenue,</i>	<i>200.00</i>	—	<i>5,500.00</i>	—
<i>All other,</i>	<i>500.00</i>	<i>3,178.97</i>	<i>2,110.06</i>	<i>337.07</i>
Refunds,	582.20	906.55	9.17	1,119.84
Agency, trust, and investment,	48,094.36	83,160.00	44,928.83	36,089.98
<i>Taxes and licenses for State,</i>	<i>29,909.86</i>	<i>46,478.48</i>	<i>22,617.53</i>	<i>17,853.24</i>
<i>Taxes for county,</i>	<i>11,317.00</i>	<i>21,037.81</i>	<i>11,156.04</i>	<i>15,456.76</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>6,867.44</i>	<i>15,643.71</i>	<i>11,155.21</i>	<i>2,774.98</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$215,864.95	\$518,462.85	\$292,483.33	\$161,334.95
Permanent debt (except from sinking funds),	29,500.00	44,522.12	¹ 34,245.00	8,900.00
Sinking fund requirements from revenue,	200.00	—	5,500.00	—
Outlays,	53,014.87	95,529.91	114,867.26	10,436.75
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	100,000.00	300,000.00	90,000.00	80,000.00
Transfers (except to sinking funds) and refunds,	1,082.20	4,085.52	2,119.23	1,456.91
Agency, trust, and investment,	48,094.36	83,160.00	44,928.83	36,089.98
Total payments,	\$447,756.32	\$1,045,760.40	\$584,143.65	\$298,218.59
Balance on hand, including funds,	<i>123,068.34</i>	<i>31,272.00</i>	<i>31,784.41</i>	<i>8,279.24</i>
GRAND TOTAL,	\$570,824.66	\$1,077,032.40	\$615,928.06	\$306,497.83

¹ Includes \$3,500 paid from gift for outlay received in 1917.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 9.

RECEIPTS.	Middleboro- ough POPULATION 8,453	Bridgewater POPULATION 8,438	Andover POPULATION 8,268	Swampscott POPULATION 8,101
REVENUE.	\$228,261.94	\$158,506.21	\$293,448.43	\$421,352.61
General,	138,871.44	134,959.89	229,615.16	349,370.56
<i>Taxes,</i>	<i>127,903.22</i>	<i>133,116.24</i>	<i>228,345.80</i>	<i>345,222.02</i>
Property, poll, and income,	113,941.60	104,421.90	192,828.27	318,416.99
Corporation, bank, etc.,	13,961.62	28,694.34	35,517.53	26,805.03
<i>Licenses and permits,</i>	<i>238.50</i>	<i>209.00</i>	<i>275.96</i>	<i>875.60</i>
<i>Fines and forfeits,</i>	<i>558.00</i>	<i>531.34</i>	<i>64.80</i>	<i>234.20</i>
<i>Grants and gifts,</i>	<i>10,171.72</i>	<i>1,103.31</i>	<i>928.60</i>	<i>3,038.84</i>
For expenses,	8,593.93	1,103.31	928.60	3,038.84
For outlays,	1,577.79	—	—	—
All other,	—	—	—	—
Commercial,	89,390.50	23,546.32	63,833.27	71,982.05
<i>Special assessments,</i>	<i>3,412.43</i>	<i>6,292.96</i>	<i>4,591.46</i>	<i>5,105.24</i>
To meet expenses,	3,412.43	2,690.44	4,052.46	4,210.13
To meet outlays,	—	3,602.52	539.00	895.11
<i>Privileges,</i>	<i>4,307.54</i>	<i>5,895.51</i>	<i>5,353.40</i>	<i>3,053.89</i>
<i>Departmental,</i>	<i>22,439.16</i>	<i>7,828.62</i>	<i>11,089.70</i>	<i>8,879.87</i>
General government,	2,393.18	1,143.96	275.50	165.14
Protection of persons and property,	1,448.88	246.13	2,054.29	155.76
Health and sanitation,	262.00	815.46	1,128.31	306.00
Highways,	3,115.89	201.25	3,039.31	—
Charities,	6,836.99	2,405.30	1,735.08	1,446.82
Soldiers' benefits,	4,392.00	1,996.00	1,949.00	4,781.00
Schools,	3,583.79	633.52	567.61	125.75
Libraries,	275.38	142.00	190.60	220.00
Recreation,	44.00	—	—	1,455.15
Unclassified,	87.05	245.00	150.00	224.25
<i>Public service enterprises,</i>	<i>55,771.02</i>	<i>—</i>	<i>25,431.08</i>	<i>43,100.83</i>
Electric light,	55,018.57	—	—	—
Water,	567.45	—	25,356.08	43,100.83
All other,	185.00	—	75.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>22.00</i>	<i>2,733.44</i>	<i>2,368.32</i>
<i>Interest,</i>	<i>3,460.35</i>	<i>3,507.23</i>	<i>14,634.19</i>	<i>9,473.90</i>
On sinking funds,	—	—	2,266.36	3,510.14
On trust and investment funds,	611.69	1,588.38	8,988.49	1,064.31
All other,	2,848.66	1,918.85	3,379.34	4,899.45
NON-REVENUE.	\$119,988.01	\$79,012.12	\$203,464.47	\$341,330.85
Offsets to outlays,	83.37	3,652.50	16,670.50	800.00
<i>Departmental,</i>	<i>83.37</i>	<i>3,652.50</i>	<i>12,189.35</i>	<i>800.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,531.15</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	90,000.00	53,600.00	100,000.00	275,804.20
<i>Loans, general purposes,</i>	<i>—</i>	<i>3,600.00</i>	<i>—</i>	<i>23,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,800.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>90,000.00</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.20</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,397.80	—	25,474.53	2,702.85
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>
All other,	1,397.80	—	6,474.53	2,702.85
Refunds,	38.13	330.61	79.83	183.35
Agency, trust, and investment,	28,468.71	21,429.01	61,239.61	61,840.45
<i>Taxes and licenses for State,</i>	<i>14,108.60</i>	<i>13,758.80</i>	<i>23,520.12</i>	<i>31,859.04</i>
<i>Taxes for county,</i>	<i>7,815.29</i>	<i>7,621.52</i>	<i>15,019.49</i>	<i>22,163.89</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,544.82</i>	<i>48.69</i>	<i>22,700.00</i>	<i>7,817.52</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$228,345.31	\$162,158.71	\$310,118.93	\$422,152.61
Premiums,	—	—	—	4.20
Municipal indebtedness,	90,000.00	53,600.00	100,000.00	275,800.00
Transfers and refunds,	1,435.93	330.61	25,554.36	2,886.20
Agency, trust, and investment,	28,468.71	21,429.01	61,239.61	61,840.45
Total receipts,	\$348,249.95	\$237,518.33	\$496,912.90	\$762,683.46
Balance on hand, including funds,	20,114.12	35,684.98	32,252.38	30,244.46
GRAND TOTAL,	\$368,364.07	\$273,203.31	\$529,165.28	\$792,927.92

¹ Includes \$15,697.83 from gas.

Graded According to Population of 1920 — Continued.

GROUP 9.

PAYMENTS.	Middleboro- ough POPULATION 8,453	Bridgewater POPULATION 8,438	Andover POPULATION 8,268	Swampscott POPULATION 8,101
Maintenance,	\$206,115.22	\$121,609.77	\$206,791.42	\$257,672.41
<i>Departmental,</i>	<i>166,360.70</i>	<i>121,550.77</i>	<i>182,346.33</i>	<i>241,083.45</i>
General government,	12,859.20	7,899.68	10,958.09	17,911.80
Protection of persons and property,	18,798.92	16,770.38	26,509.31	43,703.37
Health and sanitation,	4,802.95	3,449.50	8,200.72	24,714.38
Highways,	40,542.78	15,639.21	40,189.78	49,783.99
Charities,	17,717.60	8,245.50	14,724.91	5,004.89
Soldiers' benefits,	6,634.36	1,608.60	1,816.80	4,531.19
Schools,	56,463.63	62,434.71	68,409.08	70,870.59
Libraries,	4,786.01	2,985.01	6,427.15	4,882.63
Recreation,	2,547.74	1,548.69	1,273.79	14,538.97
Pensions,	281.32	—	300.00	1,808.37
Unclassified,	976.19	969.49	3,536.70	3,333.27
<i>Public service enterprises,</i>	<i>39,754.52</i>	<i>—</i>	<i>20,123.93</i>	<i>14,360.07</i>
Electric light,	136,934.16	—	—	—
Water,	2,517.26	—	20,008.29	14,339.87
All other,	303.10	—	115.64	20.20
<i>Cemeteries,</i>	<i>—</i>	<i>59.00</i>	<i>4,091.16</i>	<i>2,228.89</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>230.00</i>	<i>—</i>
Interest,	5,814.08	8,123.32	16,059.52	46,808.20
<i>Loans, general purposes,</i>	<i>4,159.08</i>	<i>8,123.32</i>	<i>10,472.02</i>	<i>30,102.08</i>
<i>Loans, public service enterprises,</i>	<i>1,655.00</i>	<i>—</i>	<i>5,587.50</i>	<i>16,706.12</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	11,342.85	43,078.38	42,906.06	42,699.39
<i>Departmental,</i>	<i>2,279.96</i>	<i>43,078.38</i>	<i>34,515.37</i>	<i>37,622.18</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	270.88	270.00
Health and sanitation,	—	4,211.89	—	18,577.01
Highways,	2,279.96	12,754.16	34,244.49	16,995.52
Charities,	—	—	—	—
Schools,	—	26,112.33	—	152.95
Libraries,	—	—	—	123.48
Recreation,	—	—	—	1,503.22
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>9,062.89</i>	<i>—</i>	<i>6,535.21</i>	<i>3,862.21</i>
Electric light,	9,062.89	—	—	—
Water,	—	—	6,535.21	3,862.21
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,855.48</i>	<i>1,215.00</i>
Municipal indebtedness,	97,650.00	66,000.00	149,000.00	320,336.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>7,650.00</i>	<i>16,000.00</i>	<i>29,000.00</i>	<i>70,336.50</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>90,000.00</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,397.80	—	25,474.53	2,702.85
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,750.00</i>	<i>2,000.00</i>
<i>All other,</i>	<i>1,397.80</i>	<i>—</i>	<i>23,724.53</i>	<i>702.85</i>
Refunds,	38.13	330.61	79.83	183.35
Agency, trust, and investment,	28,460.71	21,438.90	46,274.16	65,702.89
<i>Taxes and licenses for State,</i>	<i>14,108.60</i>	<i>13,768.80</i>	<i>23,820.12</i>	<i>31,859.04</i>
<i>Taxes for county,</i>	<i>7,815.29</i>	<i>7,621.52</i>	<i>16,019.49</i>	<i>22,163.89</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,536.82</i>	<i>58.58</i>	<i>7,734.55</i>	<i>11,679.96</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$211,929.30	\$129,733.09	\$222,850.94	\$304,480.61
Permanent debt (except from sinking funds),	7,650.00	16,000.00	29,000.00	70,336.50
Sinking fund requirements from revenue,	—	—	1,750.00	2,000.00
Outlays,	11,342.85	43,078.38	42,906.06	42,699.39
Permanent debt from sinking funds,	—	—	20,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	90,000.00	50,000.00	100,000.00	250,000.00
Transfers (except to sinking funds) and refunds,	1,435.93	330.61	23,804.36	886.20
Agency, trust, and investment,	28,460.71	21,438.90	46,274.16	65,702.89
Total payments,	\$350,818.79	\$260,580.98	\$486,585.52	\$736,105.59
Balance on hand, including funds,	17,545.28	12,622.33	42,579.76	56,822.33
GRAND TOTAL,	\$368,364.07	\$273,203.31	\$529,165.28	\$792,927.92

1 Includes \$12,832.72 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 10.

RECEIPTS.	Stoneham POPULATION 7,873	Montague POPULATION 7,675	Hudson POPULATION 7,607	Rockland POPULATION 7,544
REVENUE.	\$259,222.82	\$179,715.26	\$240,496.66	\$218,454.78
General,	191,244.23	167,155.30	124,844.87	166,893.81
Taxes,	189,813.74	164,496.29	120,521.77	162,872.57
Property, poll, and income,	180,881.71	130,432.18	101,338.30	136,586.67
Corporation, bank, etc.,	8,932.03	34,064.11	19,183.47	26,285.90
Licenses and permits,	500.40	1,837.76	2,873.00	2,827.00
Fines and forfeits,	290.00	687.15	709.31	17.42
Grants and gifts,	640.09	134.10	740.79	1,176.82
For expenses,	640.09	134.10	740.79	1,176.82
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	67,978.59	12,559.96	115,651.79	51,560.97
Special assessments,	4,767.43	1,488.42	355.11	—
To meet expenses,	3,802.20	858.61	355.11	—
To meet outlays,	965.23	629.81	—	—
Privileges,	4,224.83	648.19	1,560.64	4,720.66
Departmental,	15,351.07	10,237.04	19,784.03	23,203.24
General government,	1,078.72	28.00	4,260.39	49.00
Protection of persons and property,	58.72	252.26	550.66	522.76
Health and sanitation,	—	288.50	9,130.86	388.80
Highways,	472.41	1,286.37	377.45	579.85
Charities,	5,267.18	4,452.20	1,658.95	11,238.04
Soldiers' benefits,	8,019.33	2,129.67	2,231.00	6,504.84
Schools,	300.94	1,402.89	1,393.33	1,023.33
Libraries,	141.27	396.85	181.39	264.97
Recreation,	5.00	—	—	—
Unclassified,	17.50	.30	—	2,631.65
Public service enterprises,	35,094.27	—	90,660.99	20,044.42
Electric light,	—	—	72,948.99	—
Water,	35,094.27	—	17,712.00	20,044.42
All other,	—	—	—	—
Cemeteries,	3,581.25	—	776.92	—
Interest,	4,959.74	186.31	2,514.10	3,592.65
On sinking funds,	—	—	—	—
On trust and investment funds,	152.69	—	385.31	35.37
All other,	4,807.05	186.31	2,128.79	3,557.28
NON-REVENUE.	\$275,060.54	\$117,025.01	\$56,258.71	\$144,032.02
Offsets to outlays,	5,424.74	522.11	1,841.83	722.54
Departmental,	4,496.42	522.11	55.18	—
Public service enterprises,	929.32	—	1,786.65	722.54
Cemeteries,	—	—	—	—
Municipal indebtedness,	238,000.00	75,000.00	27,000.00	114,000.00
Loans, general purposes,	31,000.00	—	2,000.00	—
Loans, public service enterprises,	2,000.00	—	—	4,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	205,000.00	75,000.00	25,000.00	110,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	1,385.99	—	1,623.79	356.65
From sinking funds,	—	—	—	—
All other,	1,385.99	—	1,623.79	356.65
Refunds,	721.01	223.59	51.54	663.72
Agency, trust, and investment,	29,528.80	41,279.31	25,741.55	23,289.11
Taxes and licenses for State,	15,974.20	22,369.35	15,682.59	16,499.40
Taxes for county,	7,742.37	18,149.44	6,612.10	8,654.96
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	5,812.23	760.52	3,446.86	3,134.75
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$264,647.56	\$180,237.37	\$242,338.49	\$219,177.32
Premiums,	—	—	—	—
Municipal indebtedness,	238,000.00	75,000.00	27,000.00	114,000.00
Transfers and refunds,	2,107.00	223.59	1,675.33	1,020.37
Agency, trust, and investment,	29,528.80	41,279.31	25,741.55	23,289.11
Total receipts,	\$534,283.36	\$296,740.27	\$296,755.37	\$362,486.80
Balance on hand, including funds,	9,783.81	1,492.08	77,999.33	6,166.07
GRAND TOTAL,	\$544,067.17	\$298,232.35	\$374,754.70	\$368,652.87

¹ Includes \$7.50 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

GROUP 10.

PAYMENTS.	Stoneham POPULATION 7,873	Montague POPULATION 7,675	Hudson POPULATION 7,607	Rockland POPULATION 7,544
Maintenance,	\$168,952.67	\$144,718.15	\$190,507.23	\$175,284.98
<i>Departmental,</i>	<i>154,154.74</i>	<i>144,718.15</i>	<i>127,819.37</i>	<i>157,085.19</i>
General government,	11,590.11	7,804.61	10,857.69	9,684.71
Protection of persons and property,	20,675.77	7,294.17	18,497.63	16,800.41
Health and sanitation,	10,539.23	8,160.10	5,773.40	3,287.22
Highways,	19,804.94	22,068.92	26,403.21	33,413.87
Charities,	12,486.52	15,763.55	10,803.55	20,003.47
Soldiers' benefits,	5,918.15	1,334.97	2,483.00	5,531.59
Schools,	57,331.15	74,453.22	43,999.51	59,696.48
Libraries,	3,210.70	5,212.22	3,146.83	2,798.37
Recreation,	5,899.78	500.00	783.28	282.49
Pensions,	—	—	—	264.00
Unclassified,	6,698.39	2,126.39	5,071.27	5,322.58
<i>Public service enterprises,</i>	<i>11,602.12</i>	<i>—</i>	<i>61,452.76</i>	<i>18,137.07</i>
Electric light,	—	—	54,529.59	—
Water,	11,602.12	—	6,923.17	18,137.07
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3,188.31</i>	<i>—</i>	<i>1,235.10</i>	<i>62.72</i>
<i>Administration of trust funds,</i>	<i>7.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	25,739.59	2,119.64	11,660.79	5,552.83
<i>Loans, general purposes,</i>	<i>16,238.73</i>	<i>2,119.64</i>	<i>5,083.51</i>	<i>5,119.49</i>
<i>Loans, public service enterprises,</i>	<i>9,500.86</i>	<i>—</i>	<i>6,577.28</i>	<i>433.34</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	20,745.17	15,133.21	38,125.55	4,829.89
<i>Departmental,</i>	<i>17,784.46</i>	<i>15,133.21</i>	<i>5,308.56</i>	<i>2,308.30</i>
General government,	—	175.00	—	—
Protection of persons and property,	884.13	—	—	180.00
Health and sanitation,	2,454.05	507.03	3,831.05	1,444.85
Highways,	14,396.37	14,451.18	1,477.31	683.45
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	49.91	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,960.71</i>	<i>—</i>	<i>32,817.19</i>	<i>2,521.59</i>
Electric light,	—	—	30,068.07	—
Water,	2,960.71	—	2,749.12	2,521.59
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	287,420.64	76,000.00	48,250.00	111,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>25,420.64</i>	<i>1,000.00</i>	<i>23,250.00</i>	<i>11,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>262,000.00</i>	<i>75,000.00</i>	<i>25,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,385.99	—	1,623.79	356.65
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,385.99</i>	<i>—</i>	<i>1,623.79</i>	<i>356.65</i>
Refunds,	721.01	223.59	51.54	663.72
Agency, trust, and investment,	29,383.91	41,221.81	26,086.86	27,811.90
<i>Taxes and licenses for State,</i>	<i>15,974.20</i>	<i>22,311.85</i>	<i>15,682.59</i>	<i>16,499.40</i>
<i>Taxes for county,</i>	<i>7,742.37</i>	<i>18,149.44</i>	<i>6,612.10</i>	<i>8,654.96</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,667.34</i>	<i>760.52</i>	<i>3,792.17</i>	<i>2,657.54</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$194,692.26	\$146,837.79	\$202,168.02	\$180,837.81
Permanent debt (except from sinking funds),	25,420.64	1,000.00	23,250.00	11,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	20,745.17	15,133.21	38,125.55	4,829.89
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	262,000.00	75,000.00	25,000.00	100,000.00
Transfers (except to sinking funds) and refunds,	2,107.00	223.59	1,675.33	1,020.37
Agency, trust, and investment,	29,383.91	41,221.81	26,086.86	27,811.90
Total payments,	\$534,348.98	\$279,416.40	\$316,305.76	\$325,999.97
<i>Balance on hand, including funds,</i>	<i>9,718.19</i>	<i>18,815.95</i>	<i>58,448.94</i>	<i>42,652.90</i>
GRAND TOTAL,	\$544,067.17	\$298,232.35	\$374,754.70	\$368,652.87

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Ludlow POPULATION 7,470	Reading POPULATION 7,439	Marblehead POPULATION 7,324	Fairhaven POPULATION 7,291
REVENUE.	\$145,256.75	\$443,781.84	\$461,185.72	\$193,050.81
General,	139,316.93	246,395.12	314,467.41	166,970.33
<i>Taxes,</i>	<i>137,604.16</i>	<i>242,877.20</i>	<i>312,405.31</i>	<i>138,245.69</i>
Property, poll, and income,	136,139.34	230,985.47	303,500.38	132,573.99
Corporation, bank, etc.,	1,464.82	11,891.73	8,904.93	5,671.70
<i>Licenses and permits,</i>	<i>638.00</i>	<i>187.00</i>	<i>163.60</i>	<i>337.75</i>
<i>Fines and forfeits,</i>	<i>525.00</i>	<i>169.00</i>	<i>324.60</i>	<i>58.93</i>
<i>Grants and gifts,</i>	<i>549.77</i>	<i>3,161.92</i>	<i>1,574.10</i>	<i>28,327.96</i>
For expenses,	549.77	2,361.92	1,574.10	28,327.96
For outlays,	—	800.00	—	—
All other,	—	—	—	—
Commercial,	5,939.82	197,386.72	146,718.31	26,080.48
<i>Special assessments,</i>	<i>196.98</i>	<i>1,551.51</i>	<i>1,243.75</i>	<i>2,061.82</i>
To meet expenses,	196.98	1,551.51	1,243.75	—
To meet outlays,	—	—	—	2,061.82
<i>Privileges,</i>	<i>229.17</i>	<i>5,754.85</i>	<i>2,785.90</i>	<i>3,669.80</i>
<i>Departmental,</i>	<i>4,306.85</i>	<i>9,746.28</i>	<i>19,515.44</i>	<i>13,694.84</i>
General government,	—	13.00	277.50	475.00
Protection of persons and property,	254.06	1,283.85	659.34	335.00
Health and sanitation,	167.09	147.64	—	3,165.83
Highways,	621.18	469.00	20.00	—
Charities,	308.25	2,399.93	3,809.67	2,988.70
Soldiers' benefits,	820.00	3,243.16	13,590.67	2,917.00
Schools,	1,858.13	1,676.50	30.92	3,813.31
Libraries,	75.44	165.00	140.07	—
Recreation,	169.00	12.20	272.27	—
Unclassified,	33.70	336.00	715.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>172,578.22</i>	<i>117,406.23</i>	<i>—</i>
Electric light,	—	142,688.85	75,467.27	—
Water,	—	29,889.37	41,864.24	—
All other,	—	—	74.72	—
<i>Cemeteries,</i>	<i>441.50</i>	<i>2,292.50</i>	<i>433.50</i>	<i>—</i>
<i>Interest,</i>	<i>765.32</i>	<i>5,463.36</i>	<i>5,333.49</i>	<i>6,664.02</i>
On sinking funds,	—	—	1,468.70	—
On trust and investment funds,	151.51	2.50	2,621.88	5,484.18
All other,	613.81	5,460.86	1,242.91	1,179.84
NON-REVENUE.	\$149,519.96	\$365,020.75	\$253,859.05	\$90,455.88
Offsets to outlays,	4,500.00	4,376.40	992.65	6,350.00
<i>Departmental,</i>	<i>4,500.00</i>	<i>93.00</i>	<i>284.55</i>	<i>6,350.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>4,283.40</i>	<i>708.10</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	122,000.00	324,500.00	200,000.00	60,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>41,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>122,000.00</i>	<i>283,000.00</i>	<i>200,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	286.52	2,909.98	212.04
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	286.52	2,909.98	212.04
Refunds,	5.00	261.54	172.96	15.00
Agency, trust, and investment,	23,014.96	35,596.29	49,783.46	23,878.84
<i>Taxes and licenses for State,</i>	<i>16,264.11</i>	<i>20,199.17</i>	<i>27,239.40</i>	<i>16,175.75</i>
<i>Taxes for county,</i>	<i>6,325.10</i>	<i>9,494.30</i>	<i>18,104.57</i>	<i>7,700.09</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>427.75</i>	<i>5,902.82</i>	<i>4,439.49</i>	<i>3.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$149,756.75	\$448,158.24	\$462,178.37	\$199,400.81
Premiums,	—	—	—	—
Municipal indebtedness,	122,000.00	324,500.00	200,000.00	60,000.00
Transfers and refunds,	5.00	548.06	3,082.94	227.04
Agency, trust, and investment,	23,014.96	35,596.29	49,783.46	23,878.84
Total receipts,	\$294,776.71	\$808,802.59	\$715,044.77	\$283,506.69
Balance on hand, including funds,	10,098.38	31,321.63	39,382.97	13,401.27
GRAND TOTAL,	\$304,875.09	\$840,124.22	\$754,427.74	\$296,907.96

Graded According to Population of 1920 — Continued.

GROUP 11.

PAYMENTS.	Ludlow POPULATION 7,470	Reading POPULATION 7,439	Marblehead POPULATION 7,324	Fairhaven POPULATION 7,291
Maintenance,	\$134,647.10	\$318,364.60	\$339,811.30	\$152,682.22
<i>Departmental,</i>	<i>183,762.52</i>	<i>187,246.95</i>	<i>252,825.19</i>	<i>152,682.22</i>
General government,	5,252.80	11,131.23	21,573.97	11,063.20
Protection of persons and property,	16,153.17	34,845.53	39,493.18	12,925.10
Health and sanitation,	8,070.79	4,844.34	12,582.75	17,108.36
Highways,	26,404.85	36,477.03	54,811.21	24,953.30
Charities,	10,978.99	11,612.19	18,455.62	9,192.13
Soldiers' benefits,	547.65	2,629.00	16,626.52	2,198.45
Schools,	62,893.34	77,350.81	77,568.27	72,151.55
Libraries,	2,046.70	2,819.21	2,137.21	—
Recreation,	414.05	2,446.07	7,217.57	2,333.29
Pensions,	—	—	—	—
Unclassified,	1,000.18	3,091.54	2,358.89	756.84
<i>Public service enterprises,</i>	<i>—</i>	<i>127,038.89</i>	<i>81,661.02</i>	<i>—</i>
Electric light,	—	112,525.17	63,163.22	—
Water,	—	14,513.72	18,497.80	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>884.58</i>	<i>4,078.76</i>	<i>5,163.67</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>161.42</i>	<i>—</i>
Interest,	4,779.31	32,217.69	16,392.40	6,741.23
<i>Loans, general purposes,</i>	<i>4,779.31</i>	<i>19,549.06</i>	<i>11,889.90</i>	<i>6,741.23</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>12,668.63</i>	<i>5,102.50</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	12,529.36	75,014.38	12,078.31	12,622.83
<i>Departmental,</i>	<i>12,529.36</i>	<i>21,150.34</i>	<i>6,286.44</i>	<i>12,622.83</i>
General government,	—	344.27	—	—
Protection of persons and property,	—	1,161.81	—	—
Health and sanitation,	301.70	4,532.61	654.28	3,915.53
Highways,	11,617.67	13,267.77	3,337.19	6,737.47
Charities,	—	—	—	—
Schools,	—	—	473.47	1,969.83
Libraries,	—	—	—	—
Recreation,	609.99	1,843.88	1,821.50	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>51,370.84</i>	<i>5,791.87</i>	<i>—</i>
Electric light,	—	44,887.05	2,474.72	—
Water,	—	6,483.79	3,317.15	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,493.20</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	124,000.00	363,271.49	285,000.00	64,740.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>53,271.49</i>	<i>40,000.00</i>	<i>14,740.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>122,000.00</i>	<i>310,000.00</i>	<i>245,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	286.52	2,909.98	212.04
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>286.52</i>	<i>1,909.98</i>	<i>212.04</i>
Refunds,	5.00	261.54	172.96	15.00
Agency, trust, and investment,	22,967.03	36,963.43	52,833.09	23,878.84
<i>Taxes and licenses for State,</i>	<i>16,264.11</i>	<i>20,199.17</i>	<i>27,239.40</i>	<i>16,175.75</i>
<i>Taxes for county,</i>	<i>6,523.10</i>	<i>9,494.30</i>	<i>18,104.57</i>	<i>7,700.09</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>379.82</i>	<i>7,269.96</i>	<i>7,489.12</i>	<i>3.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$139,426.41	\$350,582.29	\$356,203.70	\$159,423.45
Permanent debt (except from sinking funds),	2,000.00	53,271.49	40,000.00	14,740.00
Sinking fund requirements from revenue,	—	—	1,000.00	—
Outlays,	12,529.36	75,014.38	12,078.31	12,622.83
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	122,000.00	310,000.00	245,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	5.00	548.06	2,082.94	227.04
Agency, trust, and investment,	22,967.03	36,963.43	52,833.09	23,878.84
Total payments,	\$298,927.80	\$826,379.65	\$709,198.04	\$260,892.16
<i>Balance on hand, including funds,</i>	<i>5,947.29</i>	<i>13,744.57</i>	<i>45,229.70</i>	<i>36,015.80</i>
GRAND TOTAL,	\$304,875.09	\$840,124.22	\$754,427.74	\$296,907.96

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Whitman POPULATION 7,147	Maynard POPULATION 7,086	Needham POPULATION 7,012	Grafton POPULATION 6,887
REVENUE.	\$198,986.17	\$144,018.57	\$251,334.21	\$102,177.63
General,	159,467.91	115,542.88	206,749.66	88,026.72
<i>Taxes,</i>	<i>157,995.14</i>	<i>112,214.15</i>	<i>204,951.26</i>	<i>84,961.09</i>
Property, poll, and income,	150,823.84	109,817.67	178,289.12	65,420.19
Corporation, bank, etc.,	7,171.30	2,396.48	26,662.14	19,540.90
<i>Licenses and permits,</i>	<i>711.73</i>	<i>1,958.50</i>	<i>421.50</i>	<i>1,323.35</i>
<i>Fines and forfeits,</i>	<i>109.34</i>	<i>902.44</i>	<i>250.00</i>	<i>113.94</i>
<i>Grants and gifts,</i>	<i>651.70</i>	<i>467.79</i>	<i>1,126.90</i>	<i>1,628.34</i>
For expenses,	651.70	467.79	1,126.90	1,628.34
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	39,518.26	28,475.69	44,584.55	14,150.91
<i>Special assessments,</i>	<i>—</i>	<i>174.25</i>	<i>3,783.95</i>	<i>89.60</i>
To meet expenses,	—	174.25	2,946.93	89.60
To meet outlays,	—	—	837.02	—
<i>Privileges,</i>	<i>4,889.60</i>	<i>462.47</i>	<i>2,550.11</i>	<i>4,438.07</i>
<i>Departmental,</i>	<i>11,874.87</i>	<i>5,038.42</i>	<i>7,672.18</i>	<i>5,693.09</i>
General government,	1,221.95	—	556.00	919.50
Protection of persons and property,	128.97	401.02	1,500.93	66.71
Health and sanitation,	215.90	—	36.50	—
Highways,	199.33	530.11	996.01	274.50
Charities,	1,663.73	3,444.65	1,107.91	3,415.80
Soldiers' benefits,	5,684.00	216.00	3,116.00	704.00
Schools,	2,585.71	398.83	192.95	36.32
Libraries,	175.28	42.81	143.62	48.36
Recreation,	—	—	—	227.90
Unclassified,	—	—	22.26	—
<i>Public service enterprises,</i>	<i>18,519.39</i>	<i>19,957.98</i>	<i>24,854.09</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	18,519.39	19,957.98	24,854.09	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,220.94</i>	<i>—</i>	<i>1,777.88</i>
<i>Interest,</i>	<i>4,234.40</i>	<i>1,626.63</i>	<i>5,724.22</i>	<i>2,152.27</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	248.64	76.00	756.78	835.60
All other,	3,985.76	1,550.63	4,967.44	1,316.67
NON-REVENUE.	\$134,269.10	\$73,201.83	\$258,876.81	\$18,624.99
Offsets to outlays,	—	3,347.59	2,737.95	12.85
<i>Departmental,</i>	<i>—</i>	<i>2,967.34</i>	<i>1,483.82</i>	<i>12.85</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>380.25</i>	<i>1,254.13</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	110,500.00	50,624.06	217,026.00	—
<i>Loans, general purposes,</i>	<i>20,500.00</i>	<i>—</i>	<i>27,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>90,000.00</i>	<i>45,000.00</i>	<i>190,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>5,624.06</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>26.00</i>	<i>—</i>
Transfers,	20.39	119.74	2,120.73	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	20.39	119.74	2,120.73	—
Refunds,	260.48	—	892.33	367.14
Agency, trust, and investment,	23,488.23	19,110.44	36,099.80	18,245.00
<i>Taxes and licenses for State,</i>	<i>14,874.56</i>	<i>12,456.70</i>	<i>24,094.74</i>	<i>11,215.05</i>
<i>Taxes for county,</i>	<i>8,009.06</i>	<i>5,764.40</i>	<i>11,465.05</i>	<i>4,657.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>604.61</i>	<i>889.34</i>	<i>540.01</i>	<i>2,372.95</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$198,986.17	\$147,366.16	\$254,072.16	\$102,190.48
Premiums,	—	—	26.00	—
Municipal indebtedness,	110,500.00	50,624.06	217,000.00	—
Transfers and refunds,	280.87	119.74	3,013.06	367.14
Agency, trust, and investment,	23,488.23	19,110.44	36,099.80	18,245.00
Total receipts,	\$333,255.27	\$217,220.40	\$510,211.02	\$120,802.62
<i>Balance on hand, including funds,</i>	<i>46,712.80</i>	<i>4,988.45</i>	<i>57,310.21</i>	<i>57,604.56</i>
GRAND TOTAL,	\$379,968.07	\$222,208.85	\$567,521.23	\$178,407.18

Graded According to Population of 1920 — Continued.

GROUP 12.

PAYMENTS.	Whitman POPULATION 7,147	Maynard POPULATION 7,086	Needham POPULATION 7,012	Grafton POPULATION 6,887
Maintenance,	\$155,054.51	\$116,789.37	\$184,469.01	\$99,069.38
<i>Departmental,</i>	<i>139,448.62</i>	<i>108,648.87</i>	<i>169,267.00</i>	<i>96,624.96</i>
General government,	13,104.47	3,713.67	10,660.89	6,093.52
Protection of persons and property,	11,559.54	11,875.23	25,969.69	6,198.76
Health and sanitation,	3,636.83	1,200.21	6,675.85	2,467.69
Highways,	29,103.95	15,197.50	29,364.99	19,131.52
Charities,	12,697.77	13,444.21	12,266.82	13,661.49
Soldiers' benefits,	6,049.00	312.00	2,621.00	766.11
Schools,	56,221.47	54,655.45	68,046.24	41,133.01
Libraries,	1,986.61	1,989.49	5,768.20	1,743.72
Recreation,	3,030.81	488.44	6,692.62	4,782.47
Pensions,	—	—	—	—
Unclassified,	2,058.17	5,772.67	1,200.70	646.67
<i>Public service enterprises,</i>	<i>15,605.89</i>	<i>7,066.11</i>	<i>15,202.01</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	15,605.89	7,066.11	15,202.01	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,074.39</i>	<i>—</i>	<i>2,342.97</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>101.45</i>
Interest,	8,052.15	5,497.73	23,092.44	2,777.35
<i>Loans, general purposes,</i>	<i>6,572.15</i>	<i>5,497.73</i>	<i>15,972.44</i>	<i>2,777.35</i>
<i>Loans, public service enterprises,</i>	<i>1,480.00</i>	<i>—</i>	<i>7,120.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	25,664.33	18,148.10	52,337.79	3,929.25
<i>Departmental,</i>	<i>24,291.69</i>	<i>14,074.68</i>	<i>50,014.09</i>	<i>2,270.86</i>
General government,	—	—	—	125.00
Protection of persons and property,	11,803.08	—	3,400.00	500.00
Health and sanitation,	—	—	17,393.01	—
Highways,	12,488.61	6,581.00	28,432.03	1,645.86
Charities,	—	—	—	—
Schools,	—	7,493.68	789.05	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,372.64</i>	<i>4,073.42</i>	<i>2,323.70</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,372.64	4,073.42	2,323.70	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,658.39</i>
Municipal indebtedness,	161,000.00	51,000.00	212,453.22	4,280.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>21,000.00</i>	<i>6,000.00</i>	<i>17,453.22</i>	<i>4,280.00</i>
<i>Bonds refunded, current year,</i>	<i>140,000.00</i>	<i>45,000.00</i>	<i>195,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	20.39	119.74	2,120.73	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>20.39</i>	<i>119.74</i>	<i>2,120.73</i>	<i>—</i>
Refunds,	260.48	—	892.33	367.14
Agency, trust, and investment,	23,736.87	19,260.44	35,582.39	18,223.90
<i>Taxes and licenses for State,</i>	<i>14,874.56</i>	<i>12,456.70</i>	<i>24,094.74</i>	<i>11,215.05</i>
<i>Taxes for county,</i>	<i>8,009.06</i>	<i>5,764.40</i>	<i>11,463.05</i>	<i>4,657.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>853.25</i>	<i>1,039.34</i>	<i>22.60</i>	<i>2,351.85</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$163,106.66	\$122,287.10	\$207,561.45	\$101,846.73
Permanent debt (except from sinking funds),	21,000.00	6,000.00	17,453.22	4,280.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	25,664.33	18,148.10	52,337.79	3,929.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	140,000.00	45,000.00	195,000.00	—
Transfers (except to sinking funds) and refunds,	280.87	119.74	3,013.06	367.14
Agency, trust, and investment,	23,736.87	19,260.44	35,582.39	18,223.90
Total payments,	\$373,788.73	\$210,815.38	\$510,947.91	\$128,647.02
Balance on hand, including funds,	6,179.34	11,393.47	56,573.32	49,760.16
GRAND TOTAL,	\$379,968.07	\$222,208.85	\$567,521.23	\$178,407.18

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Stoughton POPULATION 6,865	Franklin POPULATION 6,497	Dartmouth POPULATION 6,493	Concord POPULATION 6,461
REVENUE.	\$208,935.71	\$200,351.22	\$180,023.58	\$387,462.48
General,	169,082.96	153,739.39	163,434.56	239,428.71
<i>Taxes,</i>	<i>166,744.55</i>	<i>157,241.51</i>	<i>161,555.33</i>	<i>236,649.30</i>
Property, poll, and income,	153,783.22	147,275.92	150,216.88	223,401.62
Corporation, bank, etc.,	12,961.33	9,965.59	11,318.45	13,247.68
<i>Licenses and permits,</i>	<i>547.50</i>	<i>262.50</i>	<i>358.00</i>	<i>389.36</i>
<i>Fines and forfeits,</i>	<i>800.00</i>	<i>426.50</i>	<i>366.38</i>	<i>366.04</i>
<i>Grants and gifts,</i>	<i>990.91</i>	<i>808.88</i>	<i>1,174.85</i>	<i>2,024.01</i>
For expenses,	990.91	808.88	1,174.85	2,024.01
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	39,852.75	41,611.83	16,589.02	148,033.77
<i>Special assessments,</i>	<i>894.71</i>	<i>1,621.13</i>	<i>—</i>	<i>35.54</i>
To meet expenses,	857.25	125.10	—	35.54
To meet outlays,	37.46	1,496.03	—	—
<i>Privileges,</i>	<i>1,804.72</i>	<i>1,037.13</i>	<i>5,884.86</i>	<i>196.43</i>
<i>Departmental,</i>	<i>12,704.95</i>	<i>11,956.67</i>	<i>5,839.23</i>	<i>27,261.69</i>
General government,	1,022.25	131.71	50.78	322.25
Protection of persons and property,	260.75	249.45	110.52	562.82
Health and sanitation,	227.14	3,412.95	30.30	386.77
Highways,	—	938.00	564.90	1,525.28
Charities,	2,717.13	3,787.84	3,910.47	9,918.04
Soldiers' benefits,	6,265.25	2,408.00	1,106.00	1,508.00
Schools,	1,931.03	1,002.47	31.62	13,006.53
Libraries,	85.00	—	34.64	—
Recreation,	196.40	—	—	—
Unclassified,	—	26.25	—	32.00
<i>Public service enterprises,</i>	<i>20,952.41</i>	<i>26,085.16</i>	<i>2,582.74</i>	<i>105,844.91</i>
Electric light,	—	—	—	67,067.50
Water,	20,952.41	26,085.16	2,582.74	38,777.41
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,538.61</i>
<i>Interest,</i>	<i>3,495.96</i>	<i>911.74</i>	<i>2,282.19</i>	<i>12,156.59</i>
On sinking funds,	—	30.40	91.00	6,608.90
On trust and investment funds,	1,262.54	881.34	2,191.19	4,804.56
All other,	2,233.42	—	—	743.13
NON-REVENUE.	\$131,090.66	\$143,555.00	\$197,000.97	\$270,619.34
Offsets to outlays,	200.00	3,878.64	1,187.75	13,097.00
<i>Departmental,</i>	<i>—</i>	<i>3,878.64</i>	<i>1,187.75</i>	<i>13,038.11</i>
<i>Public service enterprises,</i>	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>58.89</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	102,500.00	115,487.50	172,000.00	210,000.00
<i>Loans, general purposes,</i>	<i>7,500.00</i>	<i>50,000.00</i>	<i>17,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>75,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>95,000.00</i>	<i>65,000.00</i>	<i>80,000.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>487.50</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	929.79	1,161.25	—	14,032.16
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	929.79	1,161.25	—	14,032.16
Refunds,	4,755.80	668.19	468.43	358.21
Agency, trust, and investment,	22,705.07	22,359.42	23,344.79	33,131.97
<i>Taxes and licenses for State,</i>	<i>14,458.40</i>	<i>15,615.09</i>	<i>14,341.80</i>	<i>19,813.18</i>
<i>Taxes for county,</i>	<i>6,901.29</i>	<i>6,734.33</i>	<i>7,457.57</i>	<i>8,533.57</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>25.23</i>	<i>4,785.22</i>
<i>Sinking and other permanent funds,</i>	<i>1,345.38</i>	<i>10.00</i>	<i>1,520.19</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$209,135.71	\$204,229.86	\$181,211.33	\$400,559.48
Premiums,	—	487.50	—	—
Municipal indebtedness,	102,500.00	115,000.00	172,000.00	210,000.00
Transfers and refunds,	5,685.59	1,829.44	468.43	14,390.37
Agency, trust, and investment,	22,705.07	22,359.42	23,344.79	33,131.97
Total receipts,	\$340,026.37	\$343,906.22	\$377,024.55	\$658,081.82
<i>Balance on hand, including funds,</i>	<i>34,542.13</i>	<i>16,360.31</i>	<i>12,470.09</i>	<i>18,975.16</i>
GRAND TOTAL,	\$374,568.50	\$360,266.53	\$389,494.64	\$677,056.98

1 Held for bond redemption fund.

Graded According to Population of 1920 — Continued.

GROUP 13.

PAYMENTS.	Stoughton POPULATION 6,865	Franklin POPULATION 6,497	Dartmouth POPULATION 6,493	Concord POPULATION 6,461
Maintenance,	\$151,896.64	\$142,606.63	\$114,479.21	\$286,992.79
<i>Departmental,</i>	<i>133,709.32</i>	<i>129,527.67</i>	<i>108,394.83</i>	<i>210,088.62</i>
General government,	11,070.96	5,223.24	10,741.55	9,714.93
Protection of persons and property,	14,283.65	11,172.40	4,480.29	30,479.87
Health and sanitation,	3,247.01	8,570.31	4,809.62	12,712.80
Highways,	25,861.48	26,564.24	25,382.43	27,468.24
Charities,	13,391.94	16,276.51	10,131.64	12,139.33
Soldiers' benefits,	5,107.28	1,461.33	1,180.00	1,319.00
Schools,	51,321.80	55,931.37	47,562.91	103,146.89
Libraries,	3,682.58	1,000.00	1,316.49	7,042.94
Recreation,	3,695.17	2,410.87	—	3,420.08
Pensions,	—	—	—	—
Unclassified,	2,047.45	917.40	2,789.90	2,644.54
<i>Public service enterprises,</i>	<i>18,187.32</i>	<i>13,036.46</i>	<i>6,084.38</i>	<i>72,242.47</i>
Electric light,	—	—	—	61,719.36
Water,	18,187.32	13,036.46	6,084.38	10,523.11
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>42.50</i>	<i>—</i>	<i>3,892.01</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>769.69</i>
Interest,	8,331.11	14,938.33	7,056.42	28,435.75
<i>Loans, general purposes,</i>	<i>4,628.71</i>	<i>7,098.33</i>	<i>5,216.42</i>	<i>15,202.62</i>
<i>Loans, public service enterprises,</i>	<i>3,802.40</i>	<i>7,840.00</i>	<i>1,840.00</i>	<i>13,233.13</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	17,047.90	54,794.21	119,249.40	54,636.59
<i>Departmental,</i>	<i>12,281.32</i>	<i>54,424.83</i>	<i>51,996.03</i>	<i>60,423.24</i>
General government,	—	231.00	—	—
Protection of persons and property,	905.34	2,567.73	1,807.00	—
Health and sanitation,	11,375.98	10,216.28	—	378.50
Highways,	—	5,450.00	39,677.81	43,095.02
Charities,	—	—	—	1,154.00
Schools,	—	35,404.22	10,511.22	5,795.72
Libraries,	—	—	—	—
Recreation,	—	555.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,766.58</i>	<i>369.98</i>	<i>67,253.37</i>	<i>4,213.35</i>
Electric light,	—	—	—	2,238.86
Water,	4,766.58	369.98	67,253.37	1,974.49
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	152,500.00	100,000.00	90,750.00	225,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>22,500.00</i>	<i>1 35,000.00</i>	<i>10,750.00</i>	<i>30,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>130,000.00</i>	<i>65,000.00</i>	<i>80,000.00</i>	<i>195,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	929.79	1,161.25	—	14,032.16
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,720.00</i>
<i>All other,</i>	<i>929.79</i>	<i>1,161.25</i>	<i>—</i>	<i>4,312.16</i>
Refunds,	4,755.80	668.19	468.43	358.21
Agency, trust, and investment,	22,786.54	22,359.42	22,324.60	51,385.77
<i>Taxes and licenses for State,</i>	<i>14,468.40</i>	<i>15,615.09</i>	<i>14,341.80</i>	<i>19,813.18</i>
<i>Taxes for county,</i>	<i>6,901.29</i>	<i>6,734.33</i>	<i>7,457.57</i>	<i>8,538.67</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,426.85</i>	<i>10.00</i>	<i>25.23</i>	<i>23,039.02</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$160,227.75	\$157,544.96	\$121,535.63	\$315,428.54
Permanent debt (except from sinking funds),	22,500.00	1 35,000.00	10,750.00	30,500.00
Sinking fund requirements from revenue,	—	—	—	9,720.00
Outlays,	17,047.90	54,794.21	119,249.40	54,636.59
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	130,000.00	65,000.00	80,000.00	195,000.00
Transfers (except to sinking funds) and refunds,	5,685.59	1,829.44	468.43	4,670.37
Agency, trust, and investment,	22,786.54	22,359.42	22,324.60	51,385.77
Total payments,	\$358,247.78	\$336,523.03	\$354,328.06	\$661,341.27
<i>Balance on hand, including funds,</i>	<i>16,320.72</i>	<i>23,738.50</i>	<i>35,166.58</i>	<i>15,715.71</i>
GRAND TOTAL,	\$374,568.50	\$360,266.53	\$389,494.64	\$677,056.98

¹ Includes \$15,000 sewer debt paid from bond redemption fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 14.

RECEIPTS.	Lexington POPULATION 6,350	Great Barrington POPULATION 6,315	North Andover POPULATION 6,265	Mansfield POPULATION 6,255
REVENUE.	\$319,725.29	\$128,623.32	\$189,346.30	\$264,336.83
General,	268,649.45	119,238.18	152,564.82	126,378.48
<i>Taxes,</i>	266,412.58	116,962.66	151,777.77	123,935.55
Property, poll, and income,	256,363.11	97,058.40	100,499.45	99,601.30
Corporation, bank, etc.,	10,049.47	19,904.26	51,278.32	24,334.25
<i>Licenses and permits,</i>	718.50	1,598.62	142.75	711.50
<i>Fines and forfeits,</i>	414.28	185.55	221.00	633.97
<i>Grants and gifts,</i>	1,026.73	493.35	423.30	1,097.46
For expenses,	1,026.73	483.35	423.30	1,097.46
For outlays,	—	10.00	—	—
<i>All other,</i>	77.36	—	—	—
Commercial,	51,075.84	9,385.14	36,781.48	137,958.35
<i>Special assessments,</i>	2,153.88	—	1,755.12	—
To meet expenses,	1,716.97	—	1,755.12	—
To meet outlays,	436.91	—	—	—
<i>Privileges,</i>	2,316.20	1,250.38	9,574.41	—
<i>Departmental,</i>	13,713.24	7,574.47	4,633.90	8,217.38
General government,	288.00	1,142.17	—	817.20
Protection of persons and property,	2,714.81	95.62	340.14	289.34
Health and sanitation,	2,830.94	—	95.00	—
Highways,	34.25	138.59	420.10	22.50
Charities,	3,467.31	2,670.95	1,810.24	5,378.36
Soldiers' benefits,	1,406.00	1,272.00	1,650.00	1,588.00
Schools,	2,531.27	1,901.87	298.96	110.00
Libraries,	229.66	—	1.35	11.98
Recreation,	43.00	228.55	—	—
Unclassified,	168.00	124.72	8.11	—
<i>Public service enterprises,</i>	25,756.08	—	14,675.04	123,649.36
Electric light,	—	—	—	123,649.36
Water,	25,756.08	—	14,675.04	—
All other,	—	—	—	—
<i>Cemeteries,</i>	2,500.45	365.10	—	179.00
<i>Interest,</i>	4,635.99	195.19	6,153.01	5,912.61
On sinking funds,	—	—	3,614.80	3,294.57
On trust and investment funds,	1,946.52	—	415.96	134.26
All other,	2,689.47	195.19	2,122.25	2,483.78
NON-REVENUE.	\$253,938.31	\$168,652.89	\$158,746.52	\$189,943.16
Offsets to outlays,	2,036.28	—	3,197.36	5,346.82
<i>Departmental,</i>	—	—	2,026.46	—
<i>Public service enterprises,</i>	1,761.28	—	1,170.90	5,346.82
<i>Cemeteries,</i>	275.00	—	—	—
Municipal indebtedness,	210,721.00	132,515.25	115,734.50	138,524.00
<i>Loans, general purposes,</i>	70,000.00	31,500.00	—	—
<i>Loans, public service enterprises,</i>	—	—	—	30,000.00
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	140,000.00	101,000.00	115,000.00	100,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	734.50	8,356.75
<i>Premiums,</i>	721.00	15.25	—	167.25
Transfers,	1,474.90	—	2,200.00	2,204.50
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	1,474.90	—	2,200.00	2,204.50
Refunds,	562.89	3.37	64.63	790.95
Agency, trust, and investment,	39,143.24	36,134.27	37,550.03	43,076.89
<i>Taxes and licenses for State,</i>	19,822.00	21,096.98	20,321.37	15,514.81
<i>Taxes for county,</i>	9,607.32	14,277.32	14,126.44	8,063.87
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	9,713.92	769.97	3,102.22	939.33
<i>All other,</i>	—	—	—	18,558.88
RECAPITULATION.				
Revenue and offsets to outlays,	\$321,761.57	\$128,623.32	\$192,543.66	\$269,683.65
Premiums,	721.00	15.25	—	167.25
Municipal indebtedness,	210,000.00	132,500.00	115,734.50	138,356.75
Transfers and refunds,	2,037.79	3.37	2,264.63	2,995.45
Agency, trust, and investment,	39,143.24	36,134.27	37,550.03	43,076.89
Total receipts,	\$573,663.60	\$297,276.21	\$348,092.82	\$454,279.99
Balance on hand, including funds,	44,464.32	29,856.64	39,383.36	19,642.08
GRAND TOTAL,	\$618,127.92	\$327,132.85	\$387,476.18	\$473,922.07

Graded According to Population of 1920 — Continued.

GROUP 14.

PAYMENTS.	Lexington POPULATION 6,350	Great Barrington POPULATION 6,315	North Andover POPULATION 6,265	Mansfield POPULATION 6,255
Maintenance,	\$237,445.47	\$128,721.47	\$161,045.42	\$252,191.61
<i>Departmental,</i>	223,137.91	127,295.17	147,370.74	155,297.59
General government,	19,626.39	7,763.66	7,415.08	14,983.15
Protection of persons and property,	40,520.37	6,322.36	24,102.42	5,849.33
Health and sanitation,	8,036.14	3,157.61	7,528.35	4,163.80
Highways,	52,351.97	26,631.22	30,419.11	30,201.55
Charities,	13,056.47	9,779.53	9,695.61	9,035.73
Soldiers' benefits,	786.00	1,969.75	950.00	1,947.00
Schools,	71,694.63	59,841.23	60,778.11	60,956.27
Libraries,	7,941.79	5,987.01	4,049.03	2,137.81
Recreation,	3,291.60	4,415.98	552.65	283.60
Pensions,	1,211.15	—	—	—
Unclassified,	4,621.40	1,426.82	1,880.38	5,739.35
<i>Public service enterprises,</i>	11,642.60	—	13,674.68	116,537.27
Electric light,	—	—	—	116,537.27
Water,	11,642.60	—	13,674.68	—
All other,	—	—	—	—
<i>Cemeteries,</i>	2,654.96	1,426.30	—	356.75
<i>Administration of trust funds,</i>	10.00	—	—	—
Interest,	26,805.36	3,109.81	12,907.95	10,206.31
<i>Loans, general purposes,</i>	15,803.77	3,109.81	6,887.95	6,886.31
<i>Loans, public service enterprises,</i>	10,169.09	—	6,020.00	3,320.00
<i>Loans, cemeteries,</i>	832.50	—	—	—
Outlays,	50,891.56	57,214.00	38,347.93	50,048.48
<i>Departmental,</i>	36,190.55	57,214.00	27,009.54	14,231.34
General government,	—	1,625.14	175.00	700.00
Protection of persons and property,	—	—	11,368.75	475.00
Health and sanitation,	2,471.74	—	821.48	—
Highways,	2,242.86	54,429.63	13,842.26	900.00
Charities,	—	—	—	2,219.27
Schools,	31,185.00	906.77	802.05	9,937.07
Libraries,	—	—	—	—
Recreation,	290.95	252.46	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	5,971.94	—	11,338.39	35,817.14
Electric light,	—	—	—	5,817.14
Water,	5,971.94	—	11,338.39	—
All other,	—	—	—	30,000.00
<i>Cemeteries,</i>	8,729.07	—	—	—
Municipal indebtedness,	175,210.28	85,000.00	128,000.00	111,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	45,210.28	3,500.00	13,000.00	6,000.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	130,000.00	81,500.00	115,000.00	105,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	1,474.90	—	2,200.00	2,204.50
<i>To sinking funds from revenue,</i>	—	—	2,200.00	1,000.00
<i>All other,</i>	1,474.90	—	—	1,204.50
Refunds,	562.89	3.37	64.63	790.95
Agency, trust, and investment,	39,372.88	36,108.23	43,590.31	44,488.03
<i>Taxes and licenses for State,</i>	19,822.00	21,070.94	20,321.37	15,514.81
<i>Taxes for county,</i>	9,607.32	14,277.32	14,126.44	8,063.87
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	9,943.56	769.97	9,142.50	4,263.69
<i>All other,</i>	—	—	—	16,645.76
RECAPITULATION.				
Maintenance and interest,	\$264,250.83	\$131,831.28	\$173,953.37	\$262,397.92
Permanent debt (except from sinking funds),	45,210.28	3,500.00	13,000.00	6,000.00
Sinking fund requirements from revenue,	—	—	2,200.00	1,000.00
Outlays,	50,891.56	57,214.00	38,347.93	50,048.48
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	130,000.00	81,500.00	115,000.00	105,000.00
Transfers (except to sinking funds) and refunds,	2,037.79	3.37	64.63	1,995.45
Agency, trust, and investment,	39,372.88	36,108.23	43,590.31	44,488.03
Total payments,	\$531,763.34	\$310,156.88	\$386,156.24	\$470,929.88
<i>Balance on hand, including funds,</i>	86,864.58	16,975.97	1,319.94	2,992.19
GRAND TOTAL,	\$618,127.92	\$327,132.85	\$387,476.18	\$473,922.07

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Wellesley POPULATION 6,224	Ipswich POPULATION 6,201	Canton POPULATION 5,945	Spencer POPULATION 5,930
REVENUE.	\$476,263.21	\$201,684.08	\$207,877.31	\$119,372.52
General,	362,465.46	136,606.11	174,850.65	92,603.59
<i>Taxes,</i>	<i>359,667.89</i>	<i>134,076.43</i>	<i>172,862.37</i>	<i>88,993.98</i>
Property, poll, and income,	334,004.49	109,636.65	147,119.96	71,412.77
Corporation, bank, etc.,	25,663.40	24,439.78	25,742.41	17,581.21
<i>Licenses and permits,</i>	<i>312.00</i>	<i>1,544.00</i>	<i>291.00</i>	<i>2,325.00</i>
<i>Fines and forfeits,</i>	<i>378.50</i>	<i>656.30</i>	<i>472.00</i>	<i>171.25</i>
<i>Grants and gifts,</i>	<i>2,107.07</i>	<i>329.38</i>	<i>1,225.28</i>	<i>1,113.36</i>
For expenses,	2,107.07	329.38	1,225.28	1,113.36
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	113,797.75	65,077.97	33,026.66	26,768.93
<i>Special assessments,</i>	<i>751.91</i>	<i>1,579.51</i>	<i>63.10</i>	<i>—</i>
To meet expenses,	751.91	1,579.51	63.10	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>3,544.99</i>	<i>3,243.21</i>	<i>—</i>	<i>1,423.93</i>
<i>Departmental,</i>	<i>12,563.41</i>	<i>9,590.03</i>	<i>10,981.63</i>	<i>9,786.25</i>
General government,	659.70	666.55	311.86	920.50
Protection of persons and property,	3,604.49	768.82	2,785.29	172.14
Health and sanitation,	342.59	159.37	37.22	—
Highways,	3,460.56	145.55	242.00	455.96
Charities,	2,041.00	2,773.86	3,929.48	4,608.63
Soldiers' benefits,	320.00	2,915.00	1,120.00	1,838.00
Schools,	647.67	1,370.78	586.55	572.02
Libraries,	370.79	—	75.00	64.50
Recreation,	964.40	790.10	—	12.50
Unclassified,	152.21	—	1,894.23	1,142.00
<i>Public service enterprises,</i>	<i>91,314.15</i>	<i>42,578.12</i>	<i>16,235.81</i>	<i>10,290.13</i>
Electric light,	57,152.46	27,783.27	—	—
Water,	34,161.69	14,774.55	16,235.81	10,290.13
All other,	—	20.30	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>813.05</i>	<i>2,128.00</i>	<i>363.00</i>
<i>Interest,</i>	<i>5,623.29</i>	<i>7,274.05</i>	<i>3,618.12</i>	<i>4,905.62</i>
On sinking funds,	198.30	4,884.04	—	—
On trust and investment funds,	1,135.00	27.56	288.02	4,071.73
All other,	4,289.99	2,362.45	3,330.10	833.89
NON-REVENUE.	\$278,024.27	\$134,569.02	\$243,817.49	\$77,083.10
Offsets to outlays,	1,323.47	4,400.67	239.52	110.00
<i>Departmental,</i>	<i>558.78</i>	<i>3,900.00</i>	<i>—</i>	<i>110.00</i>
<i>Public service enterprises,</i>	<i>764.69</i>	<i>500.67</i>	<i>239.52</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	205,460.00	93,500.00	219,000.00	54,800.00
<i>Loans, general purposes,</i>	<i>25,000.00</i>	<i>2,500.00</i>	<i>79,000.00</i>	<i>9,300.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>180,000.00</i>	<i>85,000.00</i>	<i>140,000.00</i>	<i>45,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>460.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	13,428.06	5,040.88	45.00	1,768.33
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>13,428.06</i>	<i>5,040.88</i>	<i>45.00</i>	<i>1,768.33</i>
Refunds,	4,839.58	281.37	12.00	203.69
Agency, trust, and investment,	52,973.16	31,346.10	24,620.97	20,196.08
<i>Taxes and licenses for State,</i>	<i>36,343.12</i>	<i>16,136.71</i>	<i>15,391.20</i>	<i>12,460.89</i>
<i>Taxes for county,</i>	<i>16,529.71</i>	<i>10,635.42</i>	<i>7,346.54</i>	<i>4,607.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.33</i>	<i>4,573.97</i>	<i>1,783.23</i>	<i>3,128.19</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$477,586.68	\$206,084.75	\$208,116.83	\$119,482.52
Premiums,	460.00	—	—	—
Municipal indebtedness,	205,000.00	93,500.00	219,000.00	54,800.00
Transfers and refunds,	18,267.64	5,322.25	57.00	1,977.02
Agency, trust, and investment,	52,973.16	31,346.10	24,520.97	20,196.08
Total receipts,	\$754,287.48	\$336,253.10	\$451,694.80	\$196,455.62
Balance on hand, including funds,	82,679.64	26,535.56	16,926.68	11,027.61
GRAND TOTAL,	\$836,967.12	\$362,788.66	\$467,621.48	\$207,483.23

Graded According to Population of 1920 — Continued.

GROUP 15.

PAYMENTS.	Wellesley POPULATION 6,224	Ipswich POPULATION 6,201	Canton POPULATION 5,945	Spencer POPULATION 5,930
Maintenance,	\$323,899.84	\$167,963.49	\$156,011.75	\$95,743.13
<i>Departmental,</i>	<i>261,784.83</i>	<i>130,373.03</i>	<i>138,020.81</i>	<i>88,492.69</i>
General government,	18,251.70	11,667.32	10,391.89	6,182.84
Protection of persons and property,	50,796.65	18,456.01	20,277.18	7,551.64
Health and sanitation,	9,282.23	4,213.74	2,607.21	2,978.61
Highways,	63,327.04	27,567.53	37,881.66	20,171.75
Charities,	8,275.82	9,556.96	10,810.13	10,017.12
Soldiers' benefits,	338.00	3,092.77	828.90	2,384.38
Schools,	84,501.72	48,174.44	42,147.39	31,833.87
Libraries,	6,356.22	22.46	3,768.27	1,933.84
Recreation,	14,103.92	5,786.96	3,200.73	3,156.64
Pensions,	1,487.50	300.00	—	—
Unclassified,	5,064.03	1,534.84	6,107.45	2,282.00
<i>Public service enterprises,</i>	<i>62,115.01</i>	<i>35,068.36</i>	<i>14,850.30</i>	<i>3,996.18</i>
Electric light,	43,397.51	27,994.67	—	—
Water,	18,717.50	7,073.69	14,850.30	3,996.18
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,522.10</i>	<i>3,140.64</i>	<i>408.15</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,846.11</i>
Interest,	38,029.62	14,345.17	10,420.76	2,588.65
<i>Loans, general purposes,</i>	<i>32,329.62</i>	<i>4,144.17</i>	<i>8,440.76</i>	<i>1,474.60</i>
<i>Loans, public service enterprises,</i>	<i>5,700.00</i>	<i>10,201.00</i>	<i>1,980.00</i>	<i>1,114.05</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	73,020.81	16,193.28	16,948.73	17,868.18
<i>Departmental,</i>	<i>51,980.16</i>	<i>5,857.00</i>	<i>14,869.54</i>	<i>17,868.18</i>
General government,	1,211.20	—	—	—
Protection of persons and property,	7,925.00	—	155.29	11,100.00
Health and sanitation,	30,332.27	—	11,145.04	148.50
Highways,	9,007.82	5,857.00	3,569.21	6,619.68
Charities,	—	—	—	—
Schools,	2,353.87	—	—	—
Libraries,	—	—	—	—
Recreation,	1,150.00	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>21,040.65</i>	<i>10,336.28</i>	<i>1,752.69</i>	<i>—</i>
Electric light,	11,583.54	9,642.77	—	—
Water,	9,457.11	693.51	1,752.69	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>326.50</i>	<i>—</i>
Municipal indebtedness,	256,016.55	102,200.00	251,350.08	54,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>55,566.55</i>	<i>12,200.00</i>	<i>22,350.08</i>	<i>9,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>200,000.00</i>	<i>90,000.00</i>	<i>229,000.00</i>	<i>45,200.00</i>
<i>Warrants or orders, previous years,</i>	<i>450.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	13,428.06	5,040.88	45.00	1,768.33
<i>To sinking funds from revenue,</i>	<i>1,500.00</i>	<i>4,840.88</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>11,928.06</i>	<i>200.00</i>	<i>45.00</i>	<i>1,768.33</i>
Refunds,	4,839.58	281.37	12.00	208.69
Agency, trust, and investment,	52,973.16	38,200.84	24,658.99	19,555.27
<i>Taxes and licenses for State,</i>	<i>56,343.12</i>	<i>16,129.21</i>	<i>15,391.20</i>	<i>12,385.89</i>
<i>Taxes for county,</i>	<i>16,539.71</i>	<i>10,635.42</i>	<i>7,346.54</i>	<i>4,607.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.33</i>	<i>11,436.21</i>	<i>1,921.25</i>	<i>2,562.38</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$361,929.46	\$182,308.66	\$166,432.51	\$98,331.78
Permanent debt (except from sinking funds),	55,566.55	12,200.00	22,350.08	9,100.00
Sinking fund requirements from revenue,	1,500.00	4,840.88	—	—
Outlays,	73,020.81	16,193.28	16,948.73	17,868.18
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	200,450.00	90,000.00	229,000.00	45,200.00
Transfers (except to sinking funds) and refunds,	16,767.64	481.37	57.00	1,977.02
Agency, trust, and investment,	52,973.16	38,200.84	24,658.99	19,555.27
Total payments,	\$762,207.62	\$344,225.03	\$459,447.31	\$192,032.25
<i>Balance on hand, including funds,</i>	<i>74,759.50</i>	<i>18,563.63</i>	<i>8,174.17</i>	<i>15,450.98</i>
GRAND TOTAL,	\$836,967.12	\$362,788.66	\$467,621.48	\$207,483.23

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 16.

RECEIPTS.	Winchendon POPULATION 5,904	Westborough POPULATION 5,789	Abington POPULATION 5,787	Chelmsford POPULATION 5,682
REVENUE.	\$163,598.94	\$117,806.13	\$176,642.54	\$152,146.63
General,	134,845.41	79,459.95	146,540.26	138,947.28
<i>Taxes,</i>	<i>132,820.12</i>	<i>76,769.63</i>	<i>144,013.44</i>	<i>137,821.63</i>
Property, poll, and income,	114,331.67	72,575.37	118,213.29	116,680.43
Corporation, bank, etc.,	18,488.45	4,194.26	25,800.15	21,141.20
<i>Licenses and permits,</i>	<i>1,144.00</i>	<i>133.50</i>	<i>2,113.50</i>	<i>39.00</i>
<i>Fines and forfeits,</i>	<i>424.55</i>	<i>133.00</i>	<i>46.46</i>	<i>37.50</i>
<i>Grants and gifts,</i>	<i>456.74</i>	<i>2,423.82</i>	<i>366.86</i>	<i>1,049.15</i>
For expenses,	456.74	2,423.82	366.86	1,049.15
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	28,753.53	38,346.18	30,102.28	13,199.35
<i>Special assessments,</i>	<i>1,009.01</i>	<i>1,224.21</i>	<i>—</i>	<i>1,365.47</i>
To meet expenses,	1,009.01	1,224.21	—	1,365.47
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>144.84</i>	<i>5,291.73</i>	<i>4,467.51</i>	<i>5,220.24</i>
<i>Departmental,</i>	<i>5,664.17</i>	<i>11,315.77</i>	<i>6,973.65</i>	<i>4,042.82</i>
General government,	767.00	1,238.00	16.00	329.14
Protection of persons and property,	81.42	1,410.01	4.55	410.48
Health and sanitation,	23.58	3,971.05	—	—
Highways,	86.24	513.94	232.85	541.25
Charities,	3,299.69	1,158.12	1,400.63	1,316.08
Soldiers' benefits,	1,240.00	2,284.00	4,669.33	872.00
Schools,	16.99	614.58	455.10	429.62
Libraries,	144.00	126.07	182.19	—
Recreation,	—	—	—	28.00
Unclassified,	5.25	—	13.00	116.25
<i>Public service enterprises,</i>	<i>15,427.41</i>	<i>12,110.13</i>	<i>15,472.48</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	15,427.41	12,110.13	15,472.48	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,740.40</i>	<i>2,688.59</i>	<i>—</i>	<i>487.83</i>
<i>Interest,</i>	<i>3,767.70</i>	<i>5,715.75</i>	<i>3,198.64</i>	<i>2,082.99</i>
On sinking funds,	—	2,273.72	—	—
On trust and investment funds,	2,408.83	1,453.25	237.46	136.46
All other,	1,358.87	1,988.78	2,961.18	1,946.53
NON-REVENUE.	\$73,531.37	\$68,509.42	\$116,866.03	\$116,105.57
Offsets to outlays,	170.48	50.00	—	13,333.34
<i>Departmental,</i>	<i>30.00</i>	<i>50.00</i>	<i>—</i>	<i>13,333.34</i>
<i>Public service enterprises,</i>	<i>140.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	45,000.00	40,000.00	94,357.09	75,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>45,000.00</i>	<i>40,000.00</i>	<i>92,000.00</i>	<i>63,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>2,357.09</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	7,641.01	172.94	500.00
<i>From sinking funds,</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>5,641.01</i>	<i>172.94</i>	<i>500.00</i>
Refunds,	49.35	150.84	967.02	4.46
Agency, trust, and investment,	28,311.54	20,667.57	21,368.98	27,267.77
<i>Taxes and licenses for State,</i>	<i>16,751.55</i>	<i>8,397.80</i>	<i>12,896.92</i>	<i>13,292.40</i>
<i>Taxes for county,</i>	<i>4,907.00</i>	<i>3,555.00</i>	<i>6,144.50</i>	<i>6,442.56</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7,652.99</i>	<i>8,714.77</i>	<i>2,327.56</i>	<i>1,556.65</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,676.16</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$163,769.42	\$117,856.13	\$176,642.54	\$165,479.97
Premiums,	—	—	—	—
Municipal indebtedness,	45,000.00	40,000.00	94,357.09	75,000.00
Transfers and refunds,	49.35	7,791.85	1,139.96	504.46
Agency, trust, and investment,	28,311.54	20,667.57	21,368.98	27,267.77
Total receipts,	\$237,130.31	\$186,315.55	\$293,508.57	\$268,252.20
<i>Balance on hand, including funds,</i>	<i>9,685.98</i>	<i>13,635.19</i>	<i>8,700.30</i>	<i>7,277.49</i>
GRAND TOTAL,	\$246,816.29	\$199,950.74	\$302,208.87	\$275,529.69

Graded According to Population of 1920 — Continued.

GROUP 16.

PAYMENTS.	Winchendon POPULATION 5,904	Westborough POPULATION 5,789	Abington POPULATION 5,787	Chelmsford POPULATION 5,682
Maintenance,	\$128,970.44	\$98,097.06	\$128,719.14	\$108,781.43
<i>Departmental,</i>	<i>115,499.05</i>	<i>89,709.95</i>	<i>118,259.81</i>	<i>107,709.39</i>
General government,	7,995.82	5,944.55	5,390.51	8,264.95
Protection of persons and property,	15,918.52	10,295.23	14,907.58	4,532.71
Health and sanitation,	2,723.21	3,726.39	1,569.12	901.60
Highways,	27,146.49	20,591.10	25,313.58	24,438.37
Charities,	11,330.55	6,682.38	10,915.48	6,189.21
Soldiers' benefits,	1,694.19	2,938.50	4,106.99	981.00
Schools,	42,286.90	34,334.01	49,634.56	56,585.25
Libraries,	2,895.29	2,939.85	2,797.59	2,002.63
Recreation,	1,796.23	727.56	2,254.27	2,840.22
Pensions,	432.36	—	—	—
Unclassified,	1,279.49	1,530.40	1,370.13	973.45
<i>Public service enterprises,</i>	<i>9,675.48</i>	<i>5,532.54</i>	<i>10,459.33</i>	—
Electric light,	—	—	—	—
Water,	9,675.48	5,532.54	10,459.33	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3,795.91</i>	<i>2,844.57</i>	—	<i>1,072.04</i>
<i>Administration of trust funds,</i>	—	<i>10.00</i>	—	—
Interest,	3,335.00	6,171.23	7,215.00	4,051.26
<i>Loans, general purposes,</i>	<i>1,735.00</i>	<i>4,887.90</i>	<i>3,875.00</i>	<i>4,051.26</i>
<i>Loans, public service enterprises,</i>	<i>1,600.00</i>	<i>1,283.33</i>	<i>3,340.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	4,156.34	340.60	9,132.95	23,312.57
<i>Departmental,</i>	<i>2,405.05</i>	<i>340.60</i>	<i>9,132.95</i>	<i>23,312.57</i>
General government,	—	—	—	—
Protection of persons and property,	132.30	—	2,750.61	—
Health and sanitation,	—	63.80	—	—
Highways,	2,051.50	276.80	6,382.34	22,560.49
Charities,	221.25	—	—	—
Schools,	—	—	—	752.08
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,751.29</i>	—	—	—
Electric light,	—	—	—	—
Water,	1,751.29	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	54,500.00	46,650.00	129,230.39	86,113.00
<i>From sinking funds,</i>	—	<i>2,000.00</i>	—	—
<i>From revenue and other sources,</i>	<i>9,500.00</i>	<i>4,650.00</i>	<i>6,200.00</i>	<i>7,113.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>45,000.00</i>	<i>40,000.00</i>	<i>122,000.00</i>	<i>79,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	<i>1,030.39</i>	—
Transfers,	—	7,641.01	172.94	500.00
<i>To sinking funds from revenue,</i>	—	<i>3,500.00</i>	—	—
<i>All other,</i>	—	<i>4,141.01</i>	<i>172.94</i>	<i>500.00</i>
Refunds,	49.35	150.84	967.02	4.46
Agency, trust, and investment,	28,811.54	24,902.09	21,520.34	27,904.23
<i>Taxes and licenses for State,</i>	<i>15,751.55</i>	<i>8,397.80</i>	<i>12,896.92</i>	<i>13,292.40</i>
<i>Taxes for county,</i>	<i>4,907.00</i>	<i>3,555.00</i>	<i>6,144.50</i>	<i>6,442.56</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>8,152.99</i>	<i>12,949.29</i>	<i>2,478.92</i>	<i>2,493.11</i>
<i>All other,</i>	—	—	—	<i>5,676.16</i>
RECAPITULATION.				
Maintenance and interest,	\$132,305.44	\$104,268.29	\$135,934.14	\$112,832.69
Permanent debt (except from sinking funds),	9,500.00	4,650.00	6,200.00	7,113.00
Sinking fund requirements from revenue,	—	3,500.00	—	—
Outlays,	4,156.34	340.60	9,132.95	23,312.57
Permanent debt from sinking funds,	—	2,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	45,000.00	40,000.00	123,030.39	79,000.00
Transfers (except to sinking funds) and refunds,	49.35	4,291.85	1,139.96	504.46
Agency, trust, and investment,	28,811.54	24,902.09	21,520.34	27,904.23
Total payments,	\$219,822.67	\$183,952.83	\$296,957.78	\$250,666.95
<i>Balance on hand, including funds,</i>	<i>26,993.62</i>	<i>15,997.91</i>	<i>5,251.09</i>	<i>24,862.74</i>
GRAND TOTAL,	\$246,816.29	\$199,950.74	\$302,208.87	\$275,529.69

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 17.

RECEIPTS.	Millbury POPULATION 5,653	Hingham POPULATION 5,604	Amherst POPULATION 5,550	South Hadley POPULATION 5,527
REVENUE.	\$100,789.34	\$249,957.07	\$181,354.66	\$139,676.21
General,	92,327.28	172,888.48	160,049.99	100,903.75
<i>Taxes,</i>	<i>89,397.73</i>	<i>171,604.00</i>	<i>158,251.71</i>	<i>98,635.17</i>
Property, poll, and income,	71,741.90	161,405.10	152,629.92	87,353.61
Corporation, bank, etc.,	17,655.83	10,198.90	5,621.79	11,281.56
<i>Licenses and permits,</i>	<i>1,120.25</i>	<i>192.75</i>	<i>209.75</i>	<i>906.75</i>
<i>Fines and forfeits,</i>	<i>— .27</i>	<i>417.45</i>	<i>127.89</i>	<i>132.50</i>
<i>Grants and gifts,</i>	<i>1,809.03</i>	<i>674.28</i>	<i>1,460.64</i>	<i>1,229.33</i>
For expenses,	1,809.03	674.28	1,460.64	1,229.33
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,462.06	77,068.59	21,304.67	38,772.46
<i>Special assessments,</i>	<i>293.22</i>	<i>3,933.90</i>	<i>2,587.48</i>	<i>1,072.65</i>
To meet expenses,	293.22	3,933.90	2,587.48	621.47
To meet outlays,	—	—	—	451.08
<i>Privileges,</i>	<i>2,296.44</i>	<i>9,332.88</i>	<i>3,126.18</i>	<i>1,420.61</i>
<i>Departmental,</i>	<i>2,716.55</i>	<i>15,677.02</i>	<i>10,342.84</i>	<i>6,614.52</i>
General government,	1,277.13	57.00	1,794.58	528.75
Protection of persons and property,	156.64	579.59	163.99	1,021.56
Health and sanitation,	—	17.14	812.81	154.10
Highways,	1.65	1,105.72	33.50	89.20
Charities,	322.51	5,947.72	619.68	3,284.49
Soldiers' benefits,	822.00	3,647.66	1,134.00	324.00
Schools,	80.00	3,638.74	5,779.28	957.57
Libraries,	35.62	—	—	32.85
Recreation,	—	—	5.00	—
Unclassified,	21.00	683.45	—	222.00
<i>Public service enterprises,</i>	<i>—</i>	<i>44,698.06</i>	<i>—</i>	<i>27,628.11</i>
Electric light,	—	44,698.06	—	27,628.11
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,238.25</i>	<i>—</i>	<i>871.47</i>	<i>—</i>
<i>Interest,</i>	<i>917.60</i>	<i>3,426.73</i>	<i>4,376.70</i>	<i>2,036.67</i>
On sinking funds,	—	—	2,437.48	393.34
On trust and investment funds,	55.70	975.54	244.37	—
All other,	861.90	2,451.19	1,694.85	1,643.33
NON-REVENUE.	\$59,826.49	\$102,674.22	\$173,898.60	\$89,673.30
Offsets to outlays,	—	137.51	—	32.81
<i>Departmental,</i>	<i>—</i>	<i>137.51</i>	<i>—</i>	<i>32.81</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	40,000.00	75,000.00	43,000.00	45,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>75,000.00</i>	<i>25,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	422.79	50,000.00	9,365.53
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>8,000.00</i>
<i>All other,</i>	<i>—</i>	<i>422.79</i>	<i>—</i>	<i>1,365.53</i>
Refunds,	416.61	937.17	22.56	—
Agency, trust, and investment,	19,409.88	26,076.75	80,876.04	35,274.96
<i>Taxes and licenses for State,</i>	<i>11,456.20</i>	<i>16,324.25</i>	<i>17,150.07</i>	<i>12,243.25</i>
<i>Taxes for county,</i>	<i>4,537.00</i>	<i>9,042.50</i>	<i>13,174.55</i>	<i>10,892.54</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,396.68</i>	<i>710.00</i>	<i>50,551.42</i>	<i>6,393.69</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,745.68</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$100,789.34	\$250,094.58	\$181,354.66	\$139,709.02
Premiums,	—	—	—	—
Municipal indebtedness,	40,000.00	75,000.00	43,000.00	45,000.00
Transfers and refunds,	416.61	1,359.96	50,022.56	9,365.53
Agency, trust, and investment,	19,409.88	26,076.75	80,876.04	35,274.96
Total receipts,	\$160,615.83	\$352,531.29	\$355,253.26	\$229,349.51
<i>Balance on hand, including funds,</i>	<i>17,518.52</i>	<i>27,708.51</i>	<i>47,077.67</i>	<i>14,752.36</i>
GRAND TOTAL,	\$178,134.35	\$380,239.80	\$402,330.93	\$244,101.87

Graded According to Population of 1920 — Continued.

GROUP 17.

PAYMENTS.	Millbury POPULATION 5,653	Hingham POPULATION 5,604	Amherst POPULATION 5,550	South Hadley POPULATION 5,527
Maintenance,	\$93,787.11	\$227,723.41	\$142,389.15	\$121,537.54
<i>Departmental,</i>	<i>90,945.14</i>	<i>187,322.14</i>	<i>141,161.34</i>	<i>102,850.94</i>
General government,	6,819.19	16,279.22	9,929.85	9,108.76
Protection of persons and property,	11,690.38	26,210.36	12,322.08	4,596.70
Health and sanitation,	2,013.41	3,330.38	4,781.30	2,693.92
Highways,	18,326.18	45,404.29	34,238.54	20,022.84
Charities,	6,305.67	18,757.91	2,846.95	11,536.45
Soldiers' benefits,	737.00	3,269.14	544.50	894.00
Schools,	39,865.97	59,102.31	71,426.58	50,913.29
Libraries,	1,578.58	202.79	865.81	1,997.32
Recreation,	2,186.39	5,209.50	2,430.34	100.30
Pensions,	—	—	—	—
Unclassified,	1,422.37	9,556.24	1,775.39	987.36
<i>Public service enterprises,</i>	<i>—</i>	<i>40,399.57</i>	<i>—</i>	<i>18,686.60</i>
Electric light,	—	40,399.57	—	18,686.60
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,841.97</i>	<i>—</i>	<i>1,227.81</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>1.70</i>	<i>—</i>	<i>—</i>
Interest,	3,458.06	4,551.50	3,995.05	5,278.78
<i>Loans, general purposes,</i>	<i>3,458.06</i>	<i>4,551.50</i>	<i>3,995.05</i>	<i>3,998.78</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,280.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,326.05	13,329.27	23,414.58	10,568.07
<i>Departmental,</i>	<i>4,326.05</i>	<i>10,813.24</i>	<i>23,414.58</i>	<i>4,559.34</i>
General government,	—	502.03	—	220.50
Protection of persons and property,	—	3,996.81	454.26	—
Health and sanitation,	—	219.03	—	2,572.40
Highways,	4,326.05	5,101.71	18,000.00	794.50
Charities,	—	114.50	—	—
Schools,	—	879.16	—	671.94
Libraries,	—	—	4,960.32	—
Recreation,	—	—	—	300.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,516.03</i>	<i>—</i>	<i>6,008.73</i>
Electric light,	—	2,516.03	—	6,008.73
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	36,500.00	78,993.85	86,520.00	56,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>8,000.00</i>
<i>From revenue and other sources,</i>	<i>6,500.00</i>	<i>3,993.85</i>	<i>11,520.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>75,000.00</i>	<i>25,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	422.79	50,000.00	9,365.53
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>422.79</i>	<i>50,000.00</i>	<i>9,365.53</i>
Refunds,	416.61	937.17	22.56	—
Agency, trust, and investment,	19,465.58	29,006.08	31,838.19	28,881.27
<i>Taxes and licenses for State,</i>	<i>11,456.20</i>	<i>16,324.25</i>	<i>17,150.07</i>	<i>12,243.25</i>
<i>Taxes for county,</i>	<i>4,557.07</i>	<i>9,042.60</i>	<i>13,174.55</i>	<i>10,892.34</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,452.38</i>	<i>3,639.33</i>	<i>1,513.57</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,745.68</i>
RECAPITULATION.				
Maintenance and interest,	\$97,245.17	\$232,274.91	\$151,384.20	\$126,816.32
Permanent debt (except from sinking funds),	6,500.00	3,993.85	¹ 11,520.00	8,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,326.05	13,329.27	23,414.58	10,568.07
Permanent debt from sinking funds,	—	—	50,000.00	8,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	75,000.00	25,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	416.61	1,359.96	50,022.56	9,365.53
Agency, trust, and investment,	19,465.58	29,006.08	31,838.19	28,881.27
Total payments,	\$157,953.41	\$354,964.07	\$343,179.53	\$231,631.19
<i>Balance on hand, including funds,</i>	<i>20,180.94</i>	<i>25,275.73</i>	<i>59,151.40</i>	<i>12,470.68</i>
GRAND TOTAL,	\$178,134.35	\$380,239.80	\$402,330.93	\$244,101.87

¹ Includes \$720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 18.

RECEIPTS.	Walpole POPULATION 5,446	Orange POPULATION 5,393	Uxbridge POPULATION 5,384	Dracut POPULATION 5,280
REVENUE.	\$261,461.40	\$151,254.85	\$120,636.36	\$90,241.29
General,	215,172.44	112,705.14	95,845.69	75,551.45
<i>Taxes,</i>	<i>210,769.52</i>	<i>111,265.36</i>	<i>94,654.14</i>	<i>73,620.05</i>
Property, poll, and income,	168,709.04	92,750.60	83,692.03	71,161.54
Corporation, bank, etc.,	42,060.48	18,514.76	10,962.11	2,458.51
<i>Licenses and permits,</i>	<i>309.00</i>	<i>187.50</i>	<i>184.00</i>	<i>162.00</i>
<i>Fines and forfeits,</i>	<i>304.00</i>	<i>148.45</i>	<i>180.84</i>	<i>122.00</i>
<i>Grants and gifts,</i>	<i>3,771.98</i>	<i>1,103.83</i>	<i>876.71</i>	<i>1,647.40</i>
For expenses,	3,771.98	1,103.83	876.71	1,647.40
For outlays,	—	—	—	—
<i>All other,</i>	<i>17.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	46,288.96	38,549.71	24,790.67	14,689.84
<i>Special assessments,</i>	<i>201.20</i>	<i>1,534.87</i>	<i>739.05</i>	<i>1,043.89</i>
To meet expenses,	201.20	1,514.87	568.03	1,043.89
To meet outlays,	—	20.00	171.02	—
<i>Privileges,</i>	<i>311.21</i>	<i>336.90</i>	<i>—</i>	<i>7,814.11</i>
<i>Departmental,</i>	<i>7,935.15</i>	<i>10,627.05</i>	<i>6,866.54</i>	<i>3,455.46</i>
General government,	915.68	2,134.00	1,046.00	—
Protection of persons and property,	578.90	81.79	280.14	152.21
Health and sanitation,	43.68	2,513.21	11.39	1,035.43
Highways,	236.39	531.77	25.79	144.00
Charities,	2,188.98	2,400.32	1,665.58	817.60
Soldiers' benefits,	1,194.00	1,731.00	2,013.00	1,163.00
Schools,	2,362.28	998.95	1,711.30	137.54
Libraries,	252.44	68.01	113.34	5.68
Recreation,	155.00	40.00	—	—
Unclassified,	27.80	28.00	—	—
<i>Public service enterprises,</i>	<i>36,197.64</i>	<i>22,284.15</i>	<i>13,024.73</i>	<i>42.30</i>
Electric light,	—	—	—	—
Water,	36,197.64	22,284.15	13,024.73	—
All other,	—	—	—	42.30
<i>Cemeteries,</i>	<i>—</i>	<i>2,839.61</i>	<i>12.00</i>	<i>59.50</i>
<i>Interest,</i>	<i>1,643.76</i>	<i>1,027.13</i>	<i>4,148.35</i>	<i>2,294.58</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	108.33	468.58	2,745.37	144.63
All other,	1,535.43	558.55	1,402.98	2,149.95
NON-REVENUE.	\$375,238.88	\$108,339.18	\$80,245.80	\$76,324.46
Offsets to outlays,	154.16	—	—	4,800.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,800.00</i>
<i>Public service enterprises,</i>	<i>154.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	339,465.08	78,000.00	60,000.00	60,000.00
<i>Loans, general purposes,</i>	<i>167,419.08</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>170,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>2,046.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	590.61	2,490.88	197.67
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>590.61</i>	<i>2,490.88</i>	<i>197.67</i>
Refunds,	6,079.57	33.86	136.73	745.27
Agency, trust, and investment,	29,540.07	29,714.71	17,618.19	10,581.52
<i>Taxes and licenses for State,</i>	<i>19,949.22</i>	<i>14,663.94</i>	<i>12,475.60</i>	<i>6,996.00</i>
<i>Taxes for county,</i>	<i>9,517.11</i>	<i>10,635.02</i>	<i>5,007.00</i>	<i>3,390.82</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>73.74</i>	<i>4,615.75</i>	<i>135.69</i>	<i>194.70</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$261,615.56	\$151,254.85	\$120,636.36	\$95,041.29
Premiums,	2,046.00	—	—	—
Municipal indebtedness,	337,419.08	78,000.00	60,000.00	60,000.00
Transfers and refunds,	6,079.57	624.47	2,627.61	942.94
Agency, trust, and investment,	29,540.07	29,714.71	17,618.19	10,581.52
Total receipts,	\$636,700.28	\$259,594.03	\$200,882.16	\$166,565.75
<i>Balance on hand, including funds,</i>	<i>48,791.72</i>	<i>17,962.42</i>	<i>27,864.51</i>	<i>1,047.83</i>
GRAND TOTAL,	\$685,492.00	\$277,556.45	\$228,746.67	\$167,613.58

Graded According to Population of 1920 — Continued.

GROUP 18.

PAYMENTS.	Walpole POPULATION 5,446	Orange POPULATION 5,393	Uxbridge POPULATION 5,384	Dracut POPULATION 5,280
Maintenance,	\$188,184.27	\$115,026.63	\$97,879.98	\$72,838.16
<i>Departmental,</i>	<i>171,601.43</i>	<i>108,217.68</i>	<i>86,978.08</i>	<i>72,470.79</i>
General government,	10,275.64	8,415.18	7,946.49	6,910.25
Protection of persons and property,	16,035.73	14,507.98	3,752.95	8,460.35
Health and sanitation,	5,436.96	3,745.59	1,366.07	2,028.05
Highways,	41,074.55	23,465.22	16,801.13	15,978.42
Charities,	14,505.36	6,097.48	8,224.88	4,711.45
Soldiers' benefits,	1,042.00	1,565.47	951.00	1,007.00
Schools,	67,996.59	43,955.44	43,527.83	32,106.20
Libraries,	3,596.77	3,489.56	2,714.23	827.57
Recreation,	2,671.71	763.30	146.90	10.00
Pensions,	—	676.00	—	—
Unclassified,	8,966.12	1,536.46	1,546.60	431.50
<i>Public service enterprises,</i>	<i>16,582.84</i>	<i>4,997.95</i>	<i>10,819.90</i>	<i>210.62</i>
Electric light,	—	—	—	—
Water,	16,582.84	4,997.95	10,819.90	—
All other,	—	—	—	210.62
<i>Cemeteries,</i>	<i>—</i>	<i>1,811.00</i>	<i>72.00</i>	<i>156.75</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	14,815.00	4,849.21	5,547.27	1,707.93
<i>Loans, general purposes,</i>	<i>6,689.60</i>	<i>3,049.21</i>	<i>3,207.27</i>	<i>1,707.93</i>
<i>Loans, public service enterprises,</i>	<i>8,125.60</i>	<i>1,800.00</i>	<i>2,340.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	118,826.56	32,923.08	7,927.84	13,933.21
<i>Departmental,</i>	<i>84,868.16</i>	<i>32,923.08</i>	<i>5,815.23</i>	<i>13,933.21</i>
General government,	175.00	—	—	—
Protection of persons and property,	1,357.97	7,782.00	—	900.07
Health and sanitation,	15,962.36	1,099.87	—	—
Highways,	25,198.67	22,679.98	5,171.98	11,241.35
Charities,	—	—	—	—
Schools,	42,174.16	61.23	—	1,791.79
Libraries,	—	—	643.25	—
Recreation,	—	1,300.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>33,958.40</i>	<i>—</i>	<i>2,112.61</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	33,958.40	—	2,112.61	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	188,800.00	67,000.00	69,200.00	47,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>33,800.00</i>	<i>17,000.00</i>	<i>9,200.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>155,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	590.61	2,490.88	197.67
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>590.61</i>	<i>2,490.88</i>	<i>197.67</i>
Refunds,	6,079.57	33.86	135.73	745.27
Agency, trust, and investment,	29,583.66	29,592.68	18,213.07	10,689.13
<i>Taxes and licenses for State,</i>	<i>19,949.22</i>	<i>14,563.94</i>	<i>12,475.60</i>	<i>6,996.00</i>
<i>Taxes for county,</i>	<i>9,517.11</i>	<i>10,535.02</i>	<i>5,007.00</i>	<i>3,390.82</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>117.33</i>	<i>4,493.72</i>	<i>730.57</i>	<i>302.31</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$202,999.27	\$119,875.84	\$103,427.25	\$74,546.09
Permanent debt (except from sinking funds),	33,800.00	17,000.00	9,200.00	7,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	118,826.56	32,923.08	7,927.84	13,933.21
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	155,000.00	50,000.00	60,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	6,079.57	624.47	2,627.61	942.94
Agency, trust, and investment,	29,583.66	29,592.68	18,213.07	10,689.13
Total payments,	\$546,289.06	\$250,016.07	\$201,395.77	\$147,111.37
Balance on hand, including funds,	139,202.94	27,540.38	27,350.90	20,502.21
GRAND TOTAL,	\$685,492.00	\$277,556.45	\$228,746.67	\$167,613.58

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 19.

RECEIPTS.	Easton POPULATION 5,041	Agawam POPULATION 5,023
REVENUE.	\$149,519.49	\$114,380.91
General,	135,726.55	99,230.29
<i>Taxes,</i>	<i>119,979.98</i>	<i>95,661.49</i>
Property, poll, and income,	109,014.26	92,384.92
Corporation, bank, etc.,	10,965.72	3,276.57
<i>Licenses and permits,</i>	<i>320.00</i>	<i>2,326.49</i>
<i>Fines and forfeits,</i>	<i>95.00</i>	<i>205.00</i>
<i>Grants and gifts,</i>	<i>15,331.57</i>	<i>1,037.31</i>
For expenses,	15,331.57	1,037.31
For outlays,	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>
Commercial,	13,792.94	15,150.62
<i>Special assessments,</i>	<i>1,779.44</i>	<i>555.00</i>
To meet expenses,	1,779.44	555.00
To meet outlays,	—	—
<i>Privileges,</i>	<i>3,392.59</i>	<i>2,923.21</i>
<i>Departmental,</i>	<i>7,646.42</i>	<i>1,827.40</i>
General government,	29.00	164.23
Protection of persons and property,	428.83	116.98
Health and sanitation,	346.19	77.86
Highways,	1,436.99	61.75
Charities,	3,264.35	764.58
Soldiers' benefits,	1,386.00	462.00
Schools,	618.19	17.00
Libraries,	—	156.00
Recreation,	—	—
Unclassified,	136.87	7.00
<i>Public service enterprises,</i>	<i>—</i>	<i>7,712.69</i>
Electric light,	—	—
Water,	—	7,712.69
All other,	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>974.49</i>	<i>2,132.32</i>
On sinking funds,	—	—
On trust and investment funds,	511.49	272.60
All other,	463.00	1,859.72
NON-REVENUE.	\$130,955.06	\$100,563.75
Offsets to outlays,	—	317.62
<i>Departmental,</i>	<i>—</i>	<i>317.62</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	100,000.00	85,001.50
<i>Loans, general purposes,</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>100,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>1.50</i>
Transfers,	42.50	21.47
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>42.50</i>	<i>21.47</i>
Refunds,	383.75	634.99
Agency, trust, and investment,	30,528.81	14,588.17
<i>Taxes and licenses for State,</i>	<i>11,585.24</i>	<i>10,559.30</i>
<i>Taxes for county,</i>	<i>5,396.13</i>	<i>4,003.11</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,258.72</i>	<i>25.76</i>
<i>All other,</i>	<i>12,288.72</i>	<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays,	\$149,519.49	\$114,698.53
Premiums,	—	1.50
Municipal indebtedness,	100,000.00	85,000.00
Transfers and refunds,	426.25	656.46
Agency, trust, and investment,	30,528.81	14,588.17
Total receipts,	\$280,474.55	\$214,944.66
<i>Balance on hand, including funds,</i>	<i>5,527.01</i>	<i>1,029.93</i>
GRAND TOTAL,	\$286,001.56	\$215,974.59

Graded According to Population of 1920 — Continued.

GROUP 19.

PAYMENTS.	Easton POPULATION 5,041	Agawam POPULATION 5,023
Maintenance,	\$130,474.33	\$88,210.59
<i>Departmental,</i>	<i>130,411.33</i>	<i>82,825.71</i>
General government,	8,346.65	6,175.41
Protection of persons and property,	7,284.44	4,445.16
Health and sanitation,	2,679.26	2,432.55
Highways,	27,085.46	16,980.22
Charities,	16,063.76	4,119.07
Soldiers' benefits,	2,744.40	270.00
Schools,	62,597.78	46,298.59
Libraries,	—	1,280.04
Recreation,	1,872.36	—
Pensions,	644.64	—
Unclassified,	1,092.58	824.67
<i>Public service enterprises,</i>	<i>—</i>	<i>5,584.88</i>
Electric light,	—	—
Water,	—	5,384.88
All other,	—	—
<i>Cemeteries,</i>	<i>61.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>2.00</i>	<i>—</i>
Interest,	3,818.81	10,332.33
<i>Loans, general purposes,</i>	<i>3,818.81</i>	<i>4,418.58</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>5,913.75</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>
Outlays,	576.66	22,493.79
<i>Departmental,</i>	<i>576.66</i>	<i>22,493.79</i>
General government,	—	—
Protection of persons and property,	—	6,143.70
Health and sanitation,	—	—
Highways,	—	13,902.85
Charities,	—	—
Schools,	176.66	2,447.24
Libraries,	—	—
Recreation,	—	—
Unclassified,	400.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>
Electric light,	—	—
Water,	—	—
All other,	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	110,000.00	76,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>11,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>110,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>
Transfers,	42.50	21.47
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>42.50</i>	<i>21.47</i>
Refunds,	383.75	634.99
Agency, trust, and investment,	31,094.59	14,438.17
<i>Taxes and licenses for State,</i>	<i>11,585.24</i>	<i>10,409.30</i>
<i>Taxes for county,</i>	<i>5,396.13</i>	<i>4,003.11</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,824.50</i>	<i>25.76</i>
<i>All other,</i>	<i>12,288.72</i>	<i>—</i>
RECAPITULATION.		
Maintenance and interest,	\$134,293.14	\$98,542.92
Permanent debt (except from sinking funds),	—	11,500.00
Sinking fund requirements from revenue,	—	—
Outlays,	576.66	22,493.79
Permanent debt from sinking funds,	—	—
Bonds refunded, current year,	—	—
Temporary loans,	110,000.00	65,000.00
Transfers (except to sinking funds) and refunds,	426.25	656.46
Agency, trust, and investment,	31,094.59	14,438.17
Total payments,	\$276,390.64	\$212,631.34
Balance on hand, including funds,	9,610.92	3,343.25
GRAND TOTAL,	\$286,001.56	\$215,974.59

TABLE I. — *Summary of Financial Transactions.* Towns
AGGREGATES FOR 75 TOWNS.

RECEIPTS.		POPULATION 723,790
REVENUE.		\$24,715,468.82
General,		19,178,548.98
<i>Taxes,</i>		18,856,508.00
Property, poll, and income,		16,883,695.34
Corporation, bank, etc.,		1,972,812.66
<i>Licenses and permits,</i>		99,727.60
<i>Fines and forfeits,</i>		36,607.89
<i>Grants and gifts,</i>		184,810.85
For expenses,		161,983.59
For outlays,		22,827.26
<i>All other,</i>		894.74
Commercial,		5,536,919.84
<i>Special assessments,</i>		204,461.70
To meet expenses,		143,950.29
To meet outlays,		160,514.41
<i>Privileges,</i>		214,039.25
<i>Departmental,</i>		² 1,144,282.72
General government,		60,512.13
Protection of persons and property,		70,581.76
Health and sanitation,		95,852.52
Highways,		52,368.28
Charities,		390,076.02
Soldiers' benefits,		268,016.15
Schools,		145,735.80
Libraries,		14,267.22
Recreation,		26,046.80
Unclassified,		² 20,826.04
<i>Public service enterprises,</i>		3,393,733.71
Electric light,		³ 1,465,855.76
Water,		1,925,158.65
All other,		2,719.30
<i>Cemeteries,</i>		131,796.19
<i>Interest,</i>		448,613.27
On sinking funds,		90,895.33
On trust and investment funds,		101,408.73
All other,		256,309.21
NON-REVENUE.		\$17,707,930.11
Offsets to outlays,		280,515.60
<i>Departmental,</i>		205,759.05
<i>Public service enterprises,</i>		74,366.55
<i>Cemeteries,</i>		390.00
Municipal indebtedness,		13,314,049.70
<i>Loans, general purposes,</i>		1,773,819.08
<i>Loans, public service enterprises,</i>		261,150.00
<i>Loans, cemeteries,</i>		13,850.00
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including revenue loans),</i>		11,228,000.00
<i>Unpaid warrants or orders, current year,</i>		19,903.61
<i>Premiums,</i>		17,328.01
Transfers,		380,754.78
<i>From sinking funds,</i>		154,600.00
<i>All other,</i>		226,154.78
Refunds,		80,645.60
Agency, trust, and investment,		3,651,964.43
<i>Taxes and licenses for State,</i>		1,980,263.92
<i>Taxes for county,</i>		981,434.60
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		646,476.38
<i>All other,</i>		43,789.63
RECAPITULATION.		
Revenue and offsets to outlays,		\$24,995,984.42
Premiums,		17,328.01
Municipal indebtedness,		13,296,721.69
Transfers and refunds,		461,400.38
Agency, trust, and investment,		3,651,964.43
Total receipts,		\$42,423,398.93
Balance on hand, including funds,		2,856,557.06
GRAND TOTAL,		\$45,279,955.99

¹ Includes \$1,496.03 held for bond redemption fund.² Includes \$12.50 from administration of trust funds.³ Includes gas. See foot-notes on pp. 88, 94, and 104.

Graded According to Population of 1920 — Concluded.

AGGREGATES FOR 75 TOWNS.

PAYMENTS.		POPULATION 723,790
Maintenance,		\$18,792,322.95
<i>Departmental,</i>		<i>16,477,376.18</i>
General government,		1,079,080.82
Protection of persons and property,		2,343,381.81
Health and sanitation,		1,026,202.43
Highways,		3,036,579.24
Charities,		1,238,901.43
Soldiers' benefits,		245,868.11
Schools,		6,110,062.38
Libraries,		347,666.66
Recreation,		505,679.20
Pensions,		30,466.93
Unclassified,		513,487.17
<i>Public service enterprises,</i>		<i>2,142,398.17</i>
Electric light,		¹ 1,195,987.85
Water,		944,794.35
All other,		1,615.97
<i>Cemeteries,</i>		<i>166,613.81</i>
<i>Administration of trust funds,</i>		<i>5,934.79</i>
Interest,		1,446,127.70
<i>Loans, general purposes,</i>		<i>1,048,083.61</i>
<i>Loans, public service enterprises,</i>		<i>396,651.79</i>
<i>Loans, cemeteries,</i>		<i>1,392.30</i>
Outlays,		3,761,035.89
<i>Departmental,</i>		<i>3,006,227.33</i>
General government,		31,609.26
Protection of persons and property,		183,832.43
Health and sanitation,		594,850.53
Highways,		1,307,563.66
Charities,		4,640.82
Schools,		782,929.98
Libraries,		11,979.93
Recreation,		87,300.45
Unclassified,		1,520.27
<i>Public service enterprises,</i>		<i>708,311.54</i>
Electric light,		¹ 281,209.46
Water,		397,102.08
All other,		30,000.00
<i>Cemeteries,</i>		<i>46,497.02</i>
Municipal indebtedness,		13,730,746.88
<i>From sinking funds,</i>		<i>154,600.00</i>
<i>From revenue and other sources,</i>		² 2,049,462.64
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>11,513,200.00</i>
<i>Warrants or orders, previous years,</i>		<i>13,484.24</i>
Transfers,		380,754.78
<i>To sinking funds from revenue,</i>		³ 105,766.89
<i>All other,</i>		<i>274,987.89</i>
Refunds,		80,645.60
Agency, trust, and investment,		3,699,809.27
<i>Taxes and licenses for State,</i>		<i>1,978,906.62</i>
<i>Taxes for county,</i>		<i>981,434.50</i>
<i>Expenditures for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>698,611.83</i>
<i>All other,</i>		<i>40,856.32</i>
RECAPITULATION.		
Maintenance and interest,		\$20,238,450.65
Permanent debt (except from sinking funds),		² 2,049,462.64
Sinking fund requirements from revenue,		³ 105,766.89
Outlays,		3,761,035.89
Permanent debt from sinking funds,		154,600.00
Bonds refunded, current year,		—
Temporary loans,		11,526,684.24
Transfers (except to sinking funds) and refunds,		355,633.49
Agency, trust, and investment,		3,699,809.27
Total payments,		\$41,891,443.07
Balance on hand, including funds,		3,388,512.92
GRAND TOTAL,		\$45,279,955.99

¹ Includes gas. See foot-notes on pp. 89, 93, and 105.² Includes \$3,500 paid from gift for outlay; \$4,000 paid from reimbursements from State and county for highway construction; \$15,000 sewer debt paid from bond redemption fund; and \$720 paid to the county for debt incurred for bridge purposes.³ Includes \$207.42 balance of loan appropriation.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1919.*

TOWNS. (Population over 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Brookline,	.	\$1,121,464.00	\$865,305.00	—	\$256,159.00	—	—	—
Watertown,	.	1,103,000.00	832,000.00	—	171,000.00	—	\$100,000.00	—
Arlington,	.	825,500.00	459,500.00	—	256,000.00	—	110,000.00	—
Westfield,	.	542,000.00	267,000.00	—	225,000.00	—	50,000.00	—
Framingham,	.	833,300.00	284,300.00	—	454,000.00	—	195,000.00	—
Gardner,	.	449,212.50	190,712.50	—	205,500.00	\$3,000.00	50,000.00	—
Greenfield,	.	77,000.00	77,000.00	—	—	—	—	—
Winthrop,	.	594,607.41	295,982.41	—	170,000.00	3,625.00	125,000.00	—
Weymouth,	.	327,500.00	143,500.00	—	134,000.00	—	50,000.00	—
Southbridge,	.	234,200.00	173,200.00	—	—	—	261,000.00	—
Millford,	.	316,500.00	205,500.00	—	—	—	51,000.00	—
West Springfield,	.	753,500.00	374,500.00	—	319,000.00	—	60,000.00	—
Webster,	.	63,000.00	38,000.00	—	25,000.00	—	—	—
Plymouth,	.	214,100.74	145,600.00	—	42,933.24	—	25,000.00	\$567.50
Wakefield,	.	616,500.00	296,000.00	—	205,500.00	—	125,000.00	—
Clinton,	.	483,350.00	314,000.00	—	158,500.00	10,850.00	—	—
Adams,	.	182,000.00	147,000.00	—	—	—	35,000.00	—
Norwood,	.	815,450.00	649,400.00	—	136,050.00	—	30,000.00	—
Easthampton,	.	114,300.00	79,800.00	—	17,500.00	—	17,000.00	—
Danvers,	.	246,800.00	9,000.00	—	237,800.00	—	—	—
Natick,	.	689,265.00	407,665.00	—	141,600.00	—	140,000.00	—
Saugus,	.	223,500.00	134,000.00	—	74,500.00	—	115,000.00	—
Dedham,	.	335,975.00	335,975.00	—	—	—	—	—
Belmont,	.	401,500.00	391,000.00	—	70,500.00	—	25,000.00	—
Braintree,	.	292,250.00	108,250.00	—	159,000.00	—	—	—
Winchester,	.	630,500.00	324,500.00	—	81,000.00	—	225,000.00	—
Northbridge,	.	62,262.96	60,000.00	—	—	—	—	2,262.96
Amesbury,	.	445,750.00	229,750.00	—	176,000.00	—	40,000.00	—
Palmer,	.	24,600.00	24,600.00	—	—	—	—	—
Athol,	.	481,700.00	209,700.00	—	272,000.00	—	—	—
Norton,	.	403,561.00	270,000.00	\$3,561.00	130,000.00	—	—	—
North Attleborough,	.	495,600.00	358,000.00	—	107,600.00	—	30,000.00	—
Ware,	.	39,100.00	32,600.00	—	1,500.00	—	5,000.00	—
Middleborough,	.	133,550.00	12,050.00	—	83,500.00	—	38,000.00	—
Bridgewater,	.	95,850.00	95,850.00	—	—	—	—	—
Andover,	.	306,000.00	183,000.00	—	123,000.00	—	—	—
Swampscott,	.	737,700.00	449,300.00	—	238,400.00	—	50,000.00	—

TOWNS OVER 5,000 POPULATION.

131

Stonham,	.	.	.	.	.	312,000.00	150,000.00	—	82,000.00	—	80,000.00	—
Montague,	.	.	.	.	.	3,000.00	3,000.00	—	—	—	—	—
Hudson,	.	.	.	.	.	256,450.00	109,900.00	—	146,550.00	—	—	—
Rockland,	.	.	.	.	.	100,500.00	47,500.00	—	13,000.00	—	40,000.00	—
Ludlow,	.	.	.	.	.	48,000.00	18,000.00	—	—	—	30,000.00	—
Reading,	.	.	.	.	.	606,200.00	201,400.00	—	304,800.00	—	100,000.00	—
Marblehead,	.	.	.	.	.	241,000.00	128,000.00	—	113,000.00	—	—	—
Fairhaven,	.	.	.	.	.	128,810.00	128,810.00	—	—	—	—	—
Whitman,	.	.	.	.	.	158,288.12	95,000.00	788.12	32,500.00	—	30,000.00	—
Maynard,	.	.	.	.	.	92,624.06	87,000.00	—	—	—	—	5,624.06
Needham,	.	.	.	.	.	465,000.00	177,000.00	—	168,000.00	—	120,000.00	—
Grafton,	.	.	.	.	.	70,950.00	70,950.00	—	—	—	—	—
Stoughton,	.	.	.	.	.	146,500.00	49,500.00	—	82,000.00	—	15,000.00	—
Franklin,	.	.	.	.	.	363,000.00	175,000.00	—	188,000.00	—	—	—
Dartmouth,	.	.	.	.	.	204,000.00	57,000.00	—	117,000.00	—	30,000.00	—
Concord,	.	.	.	.	.	626,300.00	226,300.00	—	340,000.00	—	60,000.00	—
Lexington,	.	.	.	.	.	440,850.00	294,550.00	—	89,300.00	17,000.00	40,000.00	—
Great Barrington,	.	.	.	.	.	70,000.00	59,500.00	—	—	—	3 19,500.00	—
North Andover,	.	.	.	.	.	256,734.50	107,000.00	—	149,000.00	—	—	734.50
Mansfield,	.	.	.	.	.	211,856.75	77,000.00	—	111,500.00	—	15,000.00	8,356.75
Wellesley,	.	.	.	.	.	513,000.00	385,000.00	—	128,000.00	—	—	—
Ipswich,	.	.	.	.	.	323,750.00	44,900.00	—	255,850.00	—	25,000.00	—
Canterton,	.	.	.	.	.	167,000.00	85,000.00	—	42,000.00	—	40,000.00	—
Spencer,	.	.	.	.	.	43,100.00	11,800.00	—	21,000.00	—	4 10,300.00	—
Winchendon,	.	.	.	.	.	52,500.00	8,000.00	—	34,500.00	—	10,000.00	—
Westborough,	.	.	.	.	.	136,250.00	96,250.00	—	30,000.00	—	10,000.00	—
Abington,	.	.	.	.	.	124,959.99	36,400.00	—	81,000.00	—	5,000.00	—
Chelmsford,	.	.	.	.	.	93,727.00	73,727.00	—	—	—	20,000.00	—
Millbury,	.	.	.	.	.	57,000.00	47,000.00	—	—	—	10,000.00	—
Hingham,	.	.	.	.	.	10,500.00	10,500.00	—	—	—	—	—
Amherst,	.	.	.	.	.	161,200.00	161,200.00	—	—	—	—	—
South Hadley,	.	.	.	.	.	101,500.00	56,500.00	—	30,000.00	—	15,000.00	—
Walpole,	.	.	.	.	.	456,059.08	231,159.08	—	174,000.00	—	50,000.00	—
Orange,	.	.	.	.	.	101,000.00	58,000.00	—	33,000.00	—	10,000.00	—
Uxbridge,	.	.	.	.	.	105,500.00	29,000.00	—	56,500.00	—	20,000.00	—
Dracut,	.	.	.	.	.	41,000.00	6,000.00	—	—	—	35,000.00	—
Easton,	.	.	.	.	.	25,000.00	—	—	—	—	25,000.00	—
Agawam,	.	.	.	.	.	223,000.00	68,000.00	—	130,000.00	—	25,000.00	—
75 Towns,	.	.	.	.	.	\$23,421,058.11	\$13,194,385.99	\$4,349.12	\$7,625,942.24	\$34,475.00	\$2,541,800.00	\$20,105.76

¹ Includes \$20,000 in anticipation of school bond issue.² Includes \$11,000 in anticipation of reimbursement by State for Dudley River Road.³ Includes \$19,500 in anticipation of serial highway loan.⁴ Includes \$300 in anticipation of library receipts.

TABLE III. — *Relation of Indebtedness to Valuation — 1919.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1919, together with the supplemental assessment of December, 1919, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as those found in Southbridge and Spencer (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1919	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Franklin,	6,497	6.3	\$5,789,876	\$363,000.00	—	\$363,000.00
2 Reading,	7,439	6.2	8,166,934	506,200.00	—	506,200.00
3 Concord,	6,461	5.5	7,081,249	566,300.00	\$175,703.66	390,596.34
4 Walpole,	5,446	5.5	7,410,278	406,059.08	—	406,059.08
5 Amesbury,	10,036	5.4	7,527,622	405,750.00	—	405,750.00
6 Athol,	9,792	4.9	8,220,175	481,700.00	76,691.40	405,008.60
7 Hudson,	7,607	4.9	5,212,421	256,450.00	—	256,450.00
8 Norwood,	12,627	4.9	15,934,709	785,450.00	4,068.11	781,381.89
9 Natick,	10,907	4.8	8,971,150	549,265.00	117,650.23	431,614.77
10 North Attleborough,	9,238	4.6	8,597,030	465,600.00	67,207.92	398,392.08
11 Lexington,	6,350	4.5	8,966,762	400,850.00	—	400,850.00
12 Agawam,	5,023	4.4	4,496,904	198,000.00	—	198,000.00
13 Swampscott,	8,101	4.2	13,952,642	687,700.00	98,279.79	589,420.21
14 Watertown,	21,457	3.9	25,544,790	1,003,000.00	—	1,003,000.00
15 Wakefield,	13,025	3.7	13,290,102	491,500.00	—	491,500.00
16 West Springfield,	13,443	3.6	13,810,842	693,500.00	194,576.85	498,923.15
17 Westfield,	18,604	3.5	14,074,000	492,000.00	—	492,000.00
18 Needham,	7,012	3.5	9,901,570	345,000.00	—	345,000.00
19 Framingham,	17,033	3.4	19,229,203	758,300.00	105,536.42	652,763.58
20 Gardner,	16,971	3.3	11,917,166	399,212.50	—	399,212.50
21 Stoneham,	7,973	3.1	7,438,970	232,000.00	—	232,000.00
22 Abington,	5,787	3.1	3,828,916	117,400.00	—	117,400.00
23 Wellesley,	6,224	3.1	16,499,801	513,000.00	7,599.89	505,400.11
24 Andover,	8,268	3.0	8,487,400	306,000.00	47,905.65	258,094.35
25 Ipswich,	6,201	3.0	5,955,145	300,750.00	122,025.20	178,724.80
26 Belmont,	10,749	2.8	13,402,099	461,500.00	79,690.93	381,809.07
27 Dartmouth,	6,493	2.8	6,157,750	174,000.00	—	174,000.00
28 Winthrop,	15,455	2.8	16,665,500	469,607.41	—	469,607.41
29 North Andover,	6,265	2.7	6,074,616	256,000.00	94,105.66	161,894.34
30 Saugus,	10,874	2.6	8,017,290	208,500.00	—	208,500.00
31 Clinton,	12,079	2.6	10,080,356	483,350.00	225,341.67	258,008.33
32 Arlington,	18,665	2.6	20,357,643	715,500.00	195,122.11	520,377.89
33 Danvers,	11,108	2.5	8,253,750	246,800.00	36,551.63	210,248.37
34 Milford,	13,471	2.5	10,625,740	265,500.00	—	265,500.00
35 Dedham,	10,792	2.3	14,298,715	335,975.00	—	335,975.00
36 Amherst,	5,550	2.3	6,957,178	161,200.00	2,531.75	158,668.25
37 Winchester,	10,485	2.3	17,836,925	405,500.00	—	405,500.00
38 Whitman,	7,147	2.2	5,848,428	128,288.12	—	128,288.12
39 Milton,	9,382	2.2	18,405,370	403,561.00	—	403,561.00
40 Stoughton,	6,865	2.2	6,000,474	131,500.00	—	131,500.00
41 Mansfield,	6,255	2.1	5,870,515	188,500.00	65,327.19	123,172.81
42 Canton,	5,945	2.1	6,093,060	127,000.00	—	127,000.00
43 Orange,	5,393	2.1	4,371,630	91,000.00	—	91,000.00
44 Bridgewater,	8,438	2.0	4,698,196	95,850.00	—	95,850.00
45 Grafton,	6,887	2.0	3,559,477	70,950.00	—	70,950.00
46 Westborough,	5,789	2.0	3,403,926	126,250.00	59,837.25	66,412.75
47 Fairhaven,	7,291	1.9	6,784,126	128,810.00	—	128,810.00
48 Maynard,	7,086	1.8	4,821,740	87,000.00	—	87,000.00
49 Middleborough,	8,453	1.8	5,261,560	95,550.00	798.77	94,751.23
50 Marblehead,	7,324	1.7	11,645,605	241,000.00	38,988.00	202,012.00
51 Uxbridge,	5,384	1.7	4,928,985	85,500.00	—	85,500.00
52 South Hadley,	5,527	1.6	5,394,342	86,500.00	264.66	86,235.34
53 Southbridge,	14,245	1.5	9,301,745	173,200.00	34,347.44	138,852.56
54 Weymouth,	15,057	1.4	13,615,344	277,500.00	80,670.44	196,829.56
55 Chelmsford,	5,682	1.4	5,182,265	73,727.00	—	73,727.00
56 Millbury,	5,653	1.3	3,708,758	47,000.00	—	47,000.00
57 Adams,	12,967	1.2	8,661,291	147,000.00	43,815.92	103,184.08
58 Brookline,	37,748	1.2	96,026,600	1,121,464.00	—	1,121,464.00
59 Braintree,	10,580	1.1	10,211,608	267,250.00	156,611.04	110,638.96
60 Northbridge,	10,174	1.1	5,590,495	60,000.00	—	60,000.00
61 Rockland,	7,544	1.1	5,693,291	60,500.00	—	60,500.00
62 Great Barrington,	6,315	1.0	7,817,410	79,000.00	—	79,000.00
63 Plymouth,	13,045	1.0	19,561,425	188,533.24	—	188,533.24
64 Webster,	13,258	0.9	6,712,620	63,000.00	—	63,000.00
65 Winchendon,	5,904	0.9	4,644,510	42,500.00	—	42,500.00
66 Easthampton,	11,261	0.9	10,799,165	97,300.00	—	97,300.00
67 Spencer,	5,930	0.9	3,645,930	32,800.00	—	32,800.00
68 Ware,	8,525	0.5	6,297,730	34,100.00	—	34,100.00

TABLE III. — *Relation of Indebtedness to Valuation — 1919 — Concluded.*

TOWNS. (Population over 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1919	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Greenfield,	15,462	0.5	\$15,401,221	\$77,000.00	—	\$77,000.00
70 Palmer,	9,896	0.3	7,104,114	24,600.00	—	24,600.00
71 Ludlow,	7,470	0.2	7,441,826	18,000.00	—	18,000.00
72 Dracut,	5,280	0.2	2,983,901	6,000.00	—	6,000.00
73 Hingham,	5,604	0.1	7,239,901	10,500.00	—	10,500.00
74 Montague,	7,675	¹ —	8,981,963	3,000.00	—	3,000.00
75 Easton,	5,041	—	4,248,925	—	—	—
75 Towns,	723,790	—	\$766,992,691	\$20,898,652.35	\$2,131,249.58	\$18,767,402.77

¹ Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1919 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 86 to 127 under the section "Municipal Indebtedness."

TOWNS. (Population over 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used
Brookline,	—	—	—	\$900,000.00	—	—	\$174,825.00	\$32,031.00	—	\$900,000.00	—	—
Watertown,	\$332,000.00	—	—	325,000.00	—	—	77,500.00	19,000.00	—	325,000.00	—	—
Arlington,	6,000.00	\$6,000.00	—	320,000.00	—	—	47,450.00	14,500.00	—	300,000.00	—	—
Westfield,	46,500.00	—	—	200,000.00	—	—	43,000.00	26,000.00	—	200,000.00	—	—
Frammingham,	—	—	—	375,000.00	\$20,000.00	—	24,000.00	19,000.00	—	375,000.00	—	—
Gardner,	12,000.00	—	\$3,000.00	250,000.00	—	—	20,887.50	13,000.00	—	220,000.00	—	—
Greenfield,	72,000.00	—	—	150,000.00	—	—	5,000.00	—	—	150,000.00	—	—
Winthrop,	19,500.00	—	—	247,000.00	—	—	53,557.23	9,000.00	\$1,000.00	287,000.00	—	—
Weymouth,	40,000.00	—	—	200,000.00	—	—	18,500.00	30,500.00	—	250,000.00	—	—
Southbridge,	—	—	—	200,000.00	11,000.00	—	27,900.00	—	—	190,000.00	—	—
Milford,	27,500.00	—	—	239,500.00	—	—	28,000.00	—	—	232,500.00	—	—
West Springfield,	80,000.00	—	—	260,000.00	—	—	16,500.00	—	—	250,000.00	—	—
Webster,	38,000.00	—	—	75,000.00	—	—	4,000.00	4,000.00	—	75,000.00	—	—
Plymouth,	20,000.00	—	—	200,000.00	—	\$567.50	27,800.00	7,566.66	—	240,000.00	—	—
Wakefield,	73,000.00	—	—	325,000.00	—	—	16,400.00	24,500.00	—	365,000.00	—	—
Clinton,	38,000.00	—	10,850.00	125,000.00	—	—	11,200.00	4,500.00	—	125,000.00	—	—
Adams,	24,000.00	—	—	220,000.00	—	—	28,000.00	—	—	205,000.00	—	—
Norwood,	108,400.00	55,350.00	—	180,000.00	—	—	52,700.00	11,800.00	—	180,000.00	—	—
Easthampton,	—	—	—	112,000.00	—	—	17,000.00	6,500.00	—	122,000.00	—	—
Danvers,	—	25,000.00	—	110,000.00	—	—	3,000.00	26,600.00	—	110,000.00	—	—
Natick,	5,000.00	12,000.00	—	240,000.00	—	—	13,200.00	7,000.00	—	240,000.00	—	—
Saugus,	—	—	—	205,000.00	—	—	13,500.00	14,000.00	—	159,000.00	—	—
Dedham,	35,600.00	—	—	102,000.00	—	—	27,425.00	—	—	205,000.00	—	—
Belmont,	3,000.00	—	—	125,000.00	—	—	33,000.00	2,000.00	—	102,000.00	—	—
Braintree,	32,500.00	—	—	375,000.00	—	—	11,250.00	4,500.00	—	125,000.00	—	—
Winchester,	—	—	—	40,000.00	—	—	50,000.00	6,000.00	—	375,000.00	—	—
Northbridge,	60,000.00	—	—	110,000.00	—	2,262.71	7,000.00	—	—	40,000.00	—	—
Amesbury,	—	—	—	50,000.00	—	—	24,250.00	—	—	105,000.00	—	3,309.69
Palmer,	—	—	—	50,000.00	—	—	10,600.00	—	—	50,000.00	—	—
Athol,	35,000.00	—	—	100,000.00	—	—	18,500.00	—	—	100,000.00	—	—
Milton,	23,500.00	—	—	380,000.00	—	—	25,500.00	11,000.00	—	300,000.00	—	\$2,000.00
North Attleborough,	6,000.00	—	—	120,000.00	—	—	26,900.00	7,345.00	—	90,000.00	—	—
Ware,	—	1,500.00	—	85,000.00	—	—	8,000.00	—	—	80,000.00	—	—
Middleborough,	—	—	—	90,000.00	—	—	1,650.00	6,000.00	—	90,000.00	—	—
Bridgewater,	3,600.00	—	—	50,000.00	—	—	16,000.00	—	—	50,000.00	—	—

Andover,	-	-	-	-	-	26,000.00	23,000.00	-	-	-	100,000.00	-	-	-	-	-	-
Swampscott,	23,000.00	-	-	-	-	60,050.00	7,700.00	-	-	-	250,000.00	-	-	-	-	-	-
Stonham,	31,000.00	-	-	-	-	15,000.00	7,000.00	-	-	-	262,000.00	-	-	-	-	-	-
Montague,	-	-	-	-	-	1,000.00	-	-	-	-	75,000.00	-	-	-	-	-	-
Hudson,	2,000.00	-	-	-	-	11,800.00	11,450.00	-	-	-	25,000.00	-	-	-	-	-	-
Rockland,	-	-	-	-	-	10,000.00	1,000.00	-	-	-	100,000.00	-	-	-	-	-	-
Ludlow,	-	-	-	-	-	2,000.00	-	-	-	-	122,000.00	-	-	-	-	-	-
Reading,	-	-	-	-	-	15,500.00	-	-	-	-	122,000.00	-	-	-	-	-	-
Marblehead,	10,000.00	-	-	-	-	283,000.00	28,800.00	-	-	-	312,000.00	-	-	-	-	-	-
Fairhaven,	20,500.00	-	-	-	-	18,000.00	22,000.00	-	-	-	245,000.00	-	-	-	-	-	-
Whitman,	-	-	-	-	-	14,740.00	-	-	-	-	50,000.00	-	-	-	-	-	-
Maynard,	20,500.00	-	-	-	-	16,500.00	4,500.00	-	-	-	140,000.00	-	-	-	-	-	-
Needham,	27,000.00	-	-	-	-	6,000.00	-	-	-	-	45,000.00	-	-	-	-	-	-
Grafton,	-	-	-	-	-	7,000.00	10,000.00	-	-	-	195,000.00	-	-	-	-	-	-
Stoughton,	7,500.00	-	-	-	-	4,250.00	-	-	-	-	-	-	-	-	-	-	-
Franklin,	50,000.00	-	-	-	-	5,500.00	17,000.00	-	-	-	130,000.00	-	-	-	-	-	-
Dartmouth,	17,000.00	-	-	-	-	25,000.00	10,000.00	-	-	-	65,000.00	-	-	-	-	-	-
Concord,	-	-	-	-	-	8,750.00	2,000.00	-	-	-	80,000.00	-	-	-	-	-	-
Lexington,	70,000.00	-	-	-	-	25,500.00	5,000.00	-	-	-	195,000.00	-	-	-	-	-	-
North Andover,	31,500.00	-	-	-	-	22,450.00	18,200.00	-	-	-	130,000.00	-	-	-	-	-	-
Great Barrington,	-	-	-	-	-	3,500.00	-	-	-	-	50,000.00	-	-	-	-	-	-
Manfield,	-	-	-	-	-	10,000.00	3,000.00	-	-	-	115,000.00	-	-	-	-	-	-
Wellesley,	25,000.00	-	-	-	-	4,000.00	2,000.00	-	-	-	105,000.00	-	-	-	-	-	-
Ipswich,	2,500.00	-	-	-	-	34,000.00	11,000.00	-	-	-	200,000.00	-	-	-	-	-	-
Canton,	79,000.00	-	-	-	-	6,500.00	5,700.00	-	-	-	90,000.00	-	-	-	-	-	-
Spencer,	9,300.00	-	-	-	-	13,000.00	9,000.00	-	-	-	229,000.00	-	-	-	-	-	-
Winchendon,	-	-	-	-	-	4,100.00	5,000.00	-	-	-	45,000.00	-	-	-	-	-	-
Westborough,	-	-	-	-	-	4,000.00	4,000.00	-	-	-	45,000.00	-	-	-	-	-	-
Abington,	12,000.00	-	-	-	-	4,650.00	5,500.00	-	-	-	40,000.00	-	-	-	-	-	-
Chelmsford,	-	-	-	-	-	5,200.00	2,000.00	-	-	-	122,000.00	-	-	-	-	-	-
Millbury,	-	-	-	-	-	7,113.00	1,000.00	-	-	-	79,000.00	-	-	-	-	-	-
Amherst,	-	-	-	-	-	6,500.00	-	-	-	-	30,000.00	-	-	-	-	-	-
South Hadley,	18,000.00	-	-	-	-	3,500.00	-	-	-	-	75,000.00	-	-	-	-	-	-
Walpole,	167,419.08	-	-	-	-	60,800.00	2,000.00	-	-	-	25,000.00	-	-	-	-	-	-
Orange,	18,000.00	-	-	-	-	14,000.00	12,300.00	-	-	-	40,000.00	-	-	-	-	-	-
Uxbridge,	-	-	-	-	-	21,500.00	11,000.00	-	-	-	155,000.00	-	-	-	-	-	-
Dracut,	-	-	-	-	-	5,100.00	4,000.00	-	-	-	50,000.00	-	-	-	-	-	-
Easton,	-	-	-	-	-	7,000.00	1,000.00	-	-	-	60,000.00	-	-	-	-	-	-
Agawam,	10,000.00	-	-	-	-	-	-	-	-	-	110,000.00	-	-	-	-	-	-
75 Towns,	\$1,773,819.08	\$261,150.00	\$13,850.00	\$11,145,500.00	\$82,500.00	\$19,902.61	\$579,992.66	\$3,000.00	\$11,481,500.00	\$31,700.00	\$2,100.00	\$13,484.24					

TABLE V. — *Sinking and Loan Fund Payments to the State — 1919.*

TOWNS. (Population over 5,000)	AGGRE- GATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline,	\$24,966.10	—	\$24,966.10	\$16,780.78	\$8,185.32	—
Watertown,	11,033.51	—	11,033.51	4,902.75	1,061.84	\$5,068.92
Arlington,	10,368.73	—	10,368.73	4,749.49	2,576.61	3,042.63
Winthrop,	7,048.25	—	7,048.25	3,808.55	907.86	2,331.84
Weymouth,	562.13	—	562.13	—	562.13	—
Wakefield,	3,774.96	—	3,774.96	3,166.33	608.63	—
Clinton,	6,200.00	\$6,200.00	—	—	—	—
Saugus,	347.17	—	347.17	—	347.17	—
Dedham,	3,716.18	558.40	3,157.78	2,339.95	817.83	—
Belmont,	6,384.72	—	6,384.72	3,091.65	1,717.17	1,575.90
Braintree,	445.97	—	445.97	—	445.97	—
Winchester,	5,039.80	—	5,039.80	4,107.26	932.54	—
Milton,	7,022.12	—	7,022.12	3,487.64	1,917.41	1,617.07
Swampscott,	2,586.50	—	2,586.50	—	926.75	1,659.75
Stoneham,	3,420.64	—	3,420.64	1,538.36	576.55	1,305.73
Reading,	8,971.49	—	8,971.49	8,971.49	—	—
Needham,	453.22	—	453.22	—	453.22	—
Lexington,	2,560.28	—	2,560.28	1,344.20	—	1,216.08
Wellesley,	10,566.55	—	10,566.55	9,516.31	1,050.24	—
Canton,	350.08	—	350.08	—	350.08	—
Hingham,	493.85	—	493.85	—	493.85	—
Totals,	\$116,312.25	\$6,758.40	\$109,553.85	\$67,804.76	\$23,931.17	\$17,817.92

The following towns over 5,000 population made no sinking and loan fund payments in 1919 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Easton	Middleborough	South Hadley
Adams	Fairhaven	Milford	Spencer
Agawam	Framingham	Millbury	Stoughton
Amesbury	Franklin	Montague	Uxbridge
Amherst	Gardner	Natick	Walpole
Andover	Grafton	North Andover	Ware
Athol	Great Barrington	North Attleborough	Webster
Bridgewater	Greenfield	Northbridge	Westborough
Chelmsford	Hudson	Norwood	Westfield
Concord	Ipswich	Orange	West Springfield
Danvers	Ludlow	Palmer	Whitman
Dartmouth	Mansfield	Plymouth	Winchendon
Dracut	Marblehead	Rockland	
Easthampton	Maynard	Southbridge	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1919.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline,	\$231,822.10	\$206,856.00	—	\$24,966.10	89.2	—	10.8
Watertown,	107,533.51	96,500.00	—	11,033.51	89.7	—	10.3
Arlington,	86,868.73	61,950.00	\$14,550.00	10,368.73	71.3	16.8	11.9
Westfield,	69,000.00	69,000.00	—	—	100.0	—	—
Framingham,	45,700.00	43,000.00	2,700.00	—	94.1	5.9	—
Gardner,	33,887.50	33,887.50	—	—	100.0	—	—
Greenfield,	5,000.00	5,000.00	—	—	100.0	—	—
Winthrop,	70,615.48	63,567.23	—	7,048.25	90.0	—	10.0
Weymouth,	28,462.13	23,000.00	4,900.00	562.13	80.8	17.2	2.0
Southbridge,	27,900.00	27,900.00	—	—	100.0	—	—
Milford,	28,000.00	28,000.00	—	—	100.0	—	—
West Springfield,	25,100.00	20,500.00	4,600.00	—	81.7	18.3	—
Webster,	4,000.00	4,000.00	—	—	100.0	—	—
Plymouth,	35,366.66	35,366.66	—	—	100.0	—	—
Wakefield,	40,674.96	136,900.00	—	3,774.96	90.7	—	9.3
Clinton,	21,900.00	15,700.00	—	6,200.00	71.7	—	28.3
Adams,	22,400.00	18,000.00	4,400.00	—	80.4	19.6	—
Norwood,	64,600.00	64,500.00	100.00	—	99.8	0.2	—
Easthampton,	23,500.00	23,500.00	—	—	100.0	—	—
Danvers,	16,925.81	3,000.00	13,925.81	—	17.7	82.3	—
Natick,	32,355.45	13,200.00	19,135.45	—	40.8	59.2	—
Saugus,	23,447.17	22,500.00	600.00	347.17	96.0	2.5	1.5
Dedham,	31,141.18	27,425.00	—	3,716.18	88.1	—	11.9
Belmont,	48,702.05	35,000.00	7,317.33	6,384.72	71.9	15.0	13.1
Braintree,	16,315.97	15,750.00	120.00	445.97	96.5	0.8	2.7
Winchester,	61,039.80	56,000.00	—	5,039.80	91.7	—	8.3
Northbridge,	7,000.00	7,000.00	—	—	100.0	—	—
Amesbury,	36,250.00	36,250.00	—	—	100.0	—	—
Palmer,	10,600.00	10,600.00	—	—	100.0	—	—
Athol,	29,700.00	29,500.00	200.00	—	99.3	0.7	—
Milton,	44,522.12	37,500.00	—	7,022.12	84.2	—	15.8
North Attleborough,	36,245.00	30,745.00	5,500.00	—	84.8	15.2	—
Ware,	8,900.00	8,900.00	—	—	100.0	—	—
Middleborough,	7,650.00	7,650.00	—	—	100.0	—	—
Bridgewater,	16,000.00	16,000.00	—	—	100.0	—	—
Andover,	30,750.00	29,000.00	1,750.00	—	94.3	5.7	—
Swampscott,	72,336.50	67,750.00	2,000.00	2,586.50	93.6	2.8	3.6
Stoneham,	25,420.64	22,000.00	—	3,420.64	86.5	—	13.5
Montague,	1,000.00	1,000.00	—	—	100.0	—	—
Hudson,	23,250.00	23,250.00	—	—	100.0	—	—
Rockland,	11,500.00	11,500.00	—	—	100.0	—	—
Ludlow,	2,000.00	2,000.00	—	—	100.0	—	—
Reading,	53,271.49	44,300.00	—	8,971.49	83.2	—	16.8
Marblehead,	41,000.00	40,000.00	1,000.00	—	97.6	2.4	—
Fairhaven,	14,740.00	14,740.00	—	—	100.0	—	—
Whitman,	21,000.00	21,000.00	—	—	100.0	—	—
Maynard,	6,000.00	6,000.00	—	—	100.0	—	—
Needham,	17,453.22	17,000.00	—	453.22	97.4	—	2.6
Grafton,	4,280.00	4,280.00	—	—	100.0	—	—
Stoughton,	22,500.00	22,500.00	—	—	100.0	—	—
Franklin,	20,000.00	20,000.00	—	—	100.0	—	—
Dartmouth,	10,750.00	10,750.00	—	—	100.0	—	—
Concord,	40,220.00	30,500.00	9,720.00	—	75.8	24.2	—
Lexington,	45,210.28	42,650.00	—	2,560.28	94.3	—	5.7
Great Barrington,	3,500.00	3,500.00	—	—	100.0	—	—
North Andover,	15,200.00	13,000.00	2,200.00	—	85.5	14.5	—
Mansfield,	7,000.00	6,000.00	1,000.00	—	85.7	14.3	—
Wellesley,	57,066.55	45,000.00	1,500.00	10,566.55	78.9	2.6	18.5
Ipswich,	17,040.88	12,200.00	4,840.88	—	71.6	28.4	—
Canton,	22,350.08	22,000.00	—	350.08	98.4	—	1.6
Spencer,	9,100.00	9,100.00	—	—	100.0	—	—
Winchendon,	9,500.00	9,500.00	—	—	100.0	—	—
Westborough,	8,150.00	4,650.00	3,500.00	—	57.1	42.9	—
Abington,	6,200.00	6,200.00	—	—	100.0	—	—
Chelmsford,	7,113.00	7,113.00	—	—	100.0	—	—
Millbury,	6,500.00	6,500.00	—	—	100.0	—	—
Hingham,	3,993.85	3,500.00	—	493.85	87.6	—	12.4
Amherst,	11,520.00	11,520.00	—	—	100.0	—	—
South Hadley,	8,000.00	8,000.00	—	—	100.0	—	—
Walpole,	33,800.00	33,800.00	—	—	100.0	—	—
Orange,	17,000.00	17,000.00	—	—	100.0	—	—
Uxbridge,	9,200.00	9,200.00	—	—	100.0	—	—
Dracut,	7,000.00	7,000.00	—	—	100.0	—	—
Easton,	—	—	—	—	—	—	—
Agawam,	11,500.00	11,500.00	—	—	100.0	—	—
75 Towns,	\$2,132,522.11	\$1,910,650.39	\$105,559.47	\$116,312.25	89.6	4.9	5.5

¹ Serial loans amounting to \$4,000 were paid from reimbursement from State and county for highway construction.

² Serial loans amounting to \$3,500 were paid from gift for outlay received in 1917.

³ Serial loans amounting to \$15,000 were paid from sewer bond redemption fund.

⁴ Includes \$720 paid Hampden County on account of Connecticut River Bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1919					CASH AT END OF 1919						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline,	\$157,526.49	\$151,060.10	—	\$6,231.88	\$234.51	—	\$266,391.24	\$260,548.32	—	\$5,780.89	\$62.03	—
Watertown,	146,502.44	146,355.26	—	—	—	\$147.18	102,445.40	102,395.22	—	—	—	\$50.18
Arlington,	32,035.24	28,223.66	\$76.07	—	—	3,735.51	45,607.28	42,336.56	\$105.31	—	—	3,163.41
Westfield,	92,375.15	84,562.60	—	—	—	7,812.55	87,216.68	84,525.27	—	—	—	2,691.41
Framingham,	96,372.44	95,106.05	336.53	315.95	613.91	—	138,600.11	136,870.02	636.42	308.11	785.56	—
Gardner,	34,831.29	34,831.29	—	—	—	—	82,776.66	80,709.26	—	—	—	2,067.40
Greenfield,	26,064.62	25,721.34	—	48.68	—	—	62,147.00	61,016.72	—	27.84	1,102.44	—
Winthrop,	65,350.09	65,287.13	—	—	—	62.96	64,890.94	64,836.95	—	—	—	53.99
Weymouth,	54,551.53	52,475.27	1,544.94	—	398.94	132.38	48,753.12	46,699.32	1,404.98	—	516.44	132.38
Southbridge,	48,970.63	48,948.71	—	—	—	21.92	45,802.41	44,939.30	320.00	490.00	—	53.11
Millford,	8,859.56	8,859.56	—	—	—	—	16,874.61	16,874.61	—	—	—	—
West Springfield,	19,748.86	18,420.70	1,328.16	—	—	—	105,859.85	94,599.10	10,726.85	—	533.90	—
Webster,	55,905.04	55,896.84	—	—	8.20	—	39,801.06	39,792.86	—	—	8.20	—
Plymouth,	8,781.29	8,076.65	—	—	—	704.64	13,558.32	13,558.32	—	—	—	—
Wakefield,	41,872.82	39,266.32	—	—	412.50	2,194.00	62,119.76	59,190.76	—	—	425.00	2,504.00
Clinton,	48,138.60	48,681.94	40.41	16.25	—	—	49,684.34	49,678.67	—	5.67	—	—
Adams,	881.63	372.13	51.85	—	457.65	—	9,964.36	9,339.19	—	—	625.17	—
Norwood,	56,740.97	54,565.27	—	851.60	—	1,324.10	79,108.71	76,432.31	—	—	—	2,676.40
Easthampton,	43,608.50	43,519.94	—	88.65	—	—	49,275.80	49,180.51	—	95.29	—	—
Danvers,	12,705.13	12,511.79	—	—	193.34	—	51,005.10	50,880.22	—	—	124.88	—
Natick,	44,390.86	43,845.85	340.25	—	42.26	—	78,308.01	77,500.56	365.92	—	146.53	355.00
Saugus,	20,013.85	19,951.95	61.90	—	—	—	18,988.39	18,987.41	—	—	98	—
Dedham,	65,296.02	62,712.74	—	—	1,234.46	1,348.82	80,996.82	77,744.75	—	—	1,542.68	1,709.39
Belmont,	51,104.65	50,245.94	818.71	—	—	40.00	49,834.60	45,801.79	832.11	155.00	2,830.70	215.00
Braintree,	26,457.67	24,375.50	—	—	246.44	1,835.73	44,215.37	43,576.13	—	—	639.24	—
Winchester,	135,966.59	133,434.91	—	216.56	—	32.15	138,974.84	136,427.97	—	274.12	2,272.75	—
Northbridge,	63,568.84	63,568.84	—	—	—	—	60,845.42	60,845.42	—	—	—	—
Amesbury,	25,207.52	25,207.52	—	—	—	—	29,532.73	29,532.73	—	—	—	—
Palmer,	51,782.60	51,782.60	—	—	—	—	53,203.49	53,203.49	—	—	—	—
Athol,	82,147.64	81,318.40	—	—	—	829.24	123,068.34	123,003.10	—	—	—	65.24
Milton,	44,232.02	41,366.11	—	—	2,247.63	618.28	31,272.00	26,476.25	—	—	4,323.88	471.87
North Attleborough,	95,799.15	91,022.59	4,446.57	—	329.99	—	31,784.41	30,125.15	1,284.62	—	374.64	—
Nare,	23,766.72	23,766.72	—	—	—	—	8,279.24	8,274.24	—	—	—	5.00

TOWNS OVER 5,000 POPULATION.

141

Middleborough,	20,114.12	20,114.12	—	—	—	17,545.28	17,537.28	—	—	8.00
Bridgewater,	33,684.98	33,684.98	—	—	—	12,620.21	12,620.21	2.12	—	—
Andover,	23,929.24	23,929.24	64.00	6,259.14	—	42,579.76	36,256.52	70.00	6,253.24	—
Swampscott,	30,244.46	20,842.46	402.00	—	—	56,822.33	56,420.33	—	—	—
Stonham,	9,783.81	9,783.81	—	—	—	9,718.19	9,718.19	—	—	—
Montague,	1,492.08	1,492.08	—	—	—	18,815.95	18,815.95	—	—	—
Hudson,	77,999.33	77,972.78	—	26.55	—	58,448.94	58,417.39	—	31.55	—
Rockland,	6,166.07	6,166.07	—	—	—	42,052.90	42,140.32	—	—	512.58
Ludlow,	10,098.38	10,098.38	—	—	—	5,947.29	5,947.29	—	—	—
Reading,	31,321.63	29,040.47	—	—	2,281.16	13,744.57	12,828.05	94.05	—	822.47
Marblehead,	32,328.96	32,328.96	1,721.94	5,332.07	—	38,212.14	38,212.14	2,163.32	4,854.24	—
Fairhaven,	13,401.27	13,401.27	—	—	—	36,015.80	36,015.80	—	—	—
Whitman,	46,712.80	46,712.80	—	—	—	6,179.34	6,179.34	—	—	—
Maynard,	4,988.45	4,813.45	175.00	—	—	11,393.47	11,368.47	25.00	—	—
Needham,	57,310.21	57,310.21	—	—	—	56,873.32	56,049.14	—	524.18	—
Grafton,	57,604.56	56,811.66	678.82	114.08	—	49,760.16	48,828.02	714.40	217.74	—
Stoughton,	34,542.13	34,532.44	—	—	—	16,320.72	16,311.93	—	8.79	—
Franklin,	16,360.31	16,360.31	—	9.69	—	23,738.50	23,738.50	—	—	—
Dartmouth,	12,470.09	12,470.09	—	—	—	35,166.58	35,166.58	—	—	—
Concord,	18,975.16	14,759.35	1,090.47	2,425.34	—	15,713.71	13,297.28	—	2,418.43	—
Lexington,	44,464.32	44,386.96	—	—	77.36	86,364.58	86,364.58	—	—	—
Great Barrington,	29,856.64	29,856.64	—	—	—	16,875.97	16,975.97	—	—	—
North Andover,	39,383.36	39,336.63	—	46.73	—	1,319.94	1,214.76	—	105.18	—
Mansfield,	19,642.08	17,754.46	1,887.62	—	—	2,992.19	2,992.19	—	—	—
Wellesley,	82,679.64	80,778.05	1,901.59	—	—	74,759.50	71,159.61	—	3,599.89	—
Ipwich,	26,535.56	25,265.70	1,329.86	—	—	18,563.63	14,365.99	—	4,197.64	—
Canton,	13,926.98	15,926.08	—	—	—	8,174.17	8,174.17	—	—	—
Spencer,	11,027.61	11,027.61	—	—	—	15,450.98	15,450.98	—	—	—
Winchendon,	9,685.98	9,185.98	—	—	—	26,993.62	26,993.62	—	—	—
Westborough,	13,635.19	12,736.07	363.13	69.66	500.00	15,997.91	15,235.35	63.26	272.05	60.00
Ashington,	8,700.30	8,700.30	—	—	466.33	5,251.09	5,164.99	—	86.10	—
Chelmsford,	7,277.49	7,277.49	—	—	—	24,862.74	24,862.74	—	—	—
Millbury,	17,518.52	17,518.52	—	—	—	20,180.94	20,180.94	—	—	—
Hingham,	24,559.69	24,559.69	—	3,014.07	134.75	25,275.73	25,057.94	—	12.37	205.42
Amherst,	47,077.67	47,077.67	91.32	30,551.56	—	59,151.40	31,214.63	639.35	27,206.10	—
South Hadley,	14,752.36	13,262.29	1,490.07	—	—	12,470.68	12,193.58	12.44	—	—
Walpole,	48,794.72	48,562.94	—	22.50	201.78	139,202.94	138,956.16	—	45.00	201.78
Orange,	17,962.42	17,962.42	—	—	—	27,540.38	27,540.38	—	—	—
Uxbridge,	27,864.51	27,341.11	—	313.24	117.23	27,350.90	27,177.89	80.93	92.08	—
Dracut,	1,047.83	910.37	—	25.00	—	20,502.21	20,327.73	142.66	31.82	—
Easton,	5,527.01	5,308.14	—	218.87	—	9,610.92	9,509.34	101.58	401.99	—
Agawam,	1,029.93	643.41	—	386.52	—	3,343.25	2,941.26	—	—	—
75 Towns,	\$2,856,557.06	\$2,744,346.27	\$17,601.45	\$57,593.55	\$24,780.57	\$3,338,512.92	\$3,275,826.01	\$11,246.03	\$58,875.38	\$18,026.93

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1919

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Barnstable POPULATION 4,836	Monson POPULATION 4,826	Randolph POPULATION 4,756	Tewksbury POPULATION 4,450
REVENUE.	\$189,008.13	\$75,634.02	\$144,114.84	\$66,133.09
General,	171,762.31	56,698.59	113,304.13	53,925.34
<i>Taxes,</i>	<i>170,396.44</i>	<i>54,031.21</i>	<i>110,864.41</i>	<i>51,083.12</i>
Property, poll, and income,	162,487.85	53,106.81	100,413.95	49,603.93
Corporation, bank, etc.,	7,908.59	924.40	10,450.46	1,479.19
<i>Licenses and permits,</i>	<i>794.36</i>	<i>352.50</i>	<i>121.00</i>	<i>127.00</i>
<i>Fines and forfeits,</i>	<i>103.65</i>	<i>18.00</i>	<i>55.01</i>	<i>26.00</i>
<i>Grants and gifts,</i>	<i>467.86</i>	<i>2,286.88</i>	<i>2,263.71</i>	<i>2,689.22</i>
For expenses,	467.86	2,286.88	2,263.71	2,689.22
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	17,245.82	18,935.43	30,810.71	12,207.75
<i>Special assessments,</i>	<i>1.06</i>	<i>—</i>	<i>—</i>	<i>543.34</i>
To meet expenses,	1.06	—	—	543.34
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,299.95</i>	<i>1,060.56</i>	<i>2,638.20</i>	<i>4,422.54</i>
<i>Departmental,</i>	<i>13,650.00</i>	<i>7,549.15</i>	<i>10,702.03</i>	<i>5,565.63</i>
General government,	35.25	229.58	1,366.50	279.21
Protection of persons and property,	4,646.51	267.40	110.94	881.04
Health and sanitation,	118.35	—	8.00	35.00
Highways,	1,517.01	654.50	672.60	80.60
Charities,	2,992.21	4,784.14	2,950.99	2,994.30
Soldiers' benefits,	2,619.00	979.00	4,500.00	777.00
Schools,	740.02	634.53	925.80	504.48
Libraries,	—	—	—	14.00
Recreation,	701.80	—	167.20	—
Unclassified,	280.65	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>8,427.75</i>	<i>13,525.62</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	8,427.75	13,525.62	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>651.74</i>	<i>1,838.75</i>	<i>—</i>	<i>14.00</i>
<i>Interest,</i>	<i>1,642.27</i>	<i>59.22</i>	<i>3,944.86</i>	<i>1,663.24</i>
On sinking funds,	—	—	1,481.36	—
On trust and investment funds,	633.80	—	1,145.55	127.51
All other,	1,008.47	59.22	1,317.95	1,534.73
NON-REVENUE.	\$176,749.80	\$43,190.21	\$138,006.26	\$102,865.28
Offsets to outlays,	7,194.05	1,289.78	7,293.39	19,284.64
<i>Departmental,</i>	<i>7,194.05</i>	<i>1,289.78</i>	<i>6,618.38</i>	<i>19,284.64</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>675.01</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	125,000.00	30,000.00	108,000.00	62,500.00
<i>Loans, general purposes,</i>	<i>25,000.00</i>	<i>1,000.00</i>	<i>16,000.00</i>	<i>54,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>100,000.00</i>	<i>29,000.00</i>	<i>92,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	4.00	2,548.00	5,153.11
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>4.00</i>	<i>2,548.00</i>	<i>5,153.11</i>
Refunds,	3,183.31	542.59	8,196.00	1,438.20
Agency, trust, and investment,	41,372.44	11,353.84	11,968.87	14,489.33
<i>Taxes and licenses for State,</i>	<i>19,555.60</i>	<i>6,779.87</i>	<i>7,695.60</i>	<i>6,296.40</i>
<i>Taxes for county,</i>	<i>20,373.51</i>	<i>2,229.00</i>	<i>3,673.27</i>	<i>3,051.74</i>
<i>Reimbursements for grade crossings,</i>	<i>1,633.33</i>	<i>2,344.97</i>	<i>600.00</i>	<i>5,141.19</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$196,202.18	\$76,923.80	\$151,408.23	\$85,417.73
Premiums,	—	—	—	—
Municipal indebtedness,	125,000.00	30,000.00	108,000.00	62,500.00
Transfers and refunds,	3,183.31	546.59	10,744.00	6,591.31
Agency, trust, and investment,	41,372.44	11,353.84	11,968.87	14,489.33
Total receipts,	\$365,757.93	\$118,824.23	\$282,121.10	\$168,998.37
Balance on hand, including funds,	10,385.88	4,112.69	7,665.57	8,601.38
GRAND TOTAL,	\$376,143.81	\$122,936.92	\$289,786.67	\$177,599.75

Graded According to Population of 1920.

GROUP 1.

PAYMENTS.	Barnstable POPULATION 4,836	Monson POPULATION 4,826	Randolph POPULATION 4,756	Tewksbury POPULATION 4,450
Maintenance,	\$141,988.11	\$68,733.88	\$123,253.83	\$53,886.33
<i>Departmental,</i>	<i>140,831.91</i>	<i>65,001.92</i>	<i>114,956.77</i>	<i>53,872.33</i>
General government,	10,037.08	4,030.13	9,045.99	5,922.85
Protection of persons and property,	12,001.60	2,818.48	8,390.04	6,246.33
Health and sanitation,	4,247.75	1,031.86	1,852.88	654.57
Highways,	32,248.69	11,742.63	21,995.74	10,681.93
Charities,	17,006.62	10,031.07	18,472.97	4,394.74
Soldiers' benefits,	2,436.15	606.00	5,222.55	402.00
Schools,	55,302.35	33,191.33	45,196.80	22,199.00
Libraries,	—	450.00	350.00	950.06
Recreation,	3,166.39	75.00	1,960.63	12.50
Pensions,	—	—	—	—
Unclassified,	4,385.28	1,025.42	2,469.07	2,408.35
<i>Public service enterprises,</i>	<i>—</i>	<i>1,914.44</i>	<i>8,274.06</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,914.44	8,274.06	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,156.20</i>	<i>1,817.52</i>	<i>—</i>	<i>14.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>23.00</i>	<i>—</i>
Interest,	2,302.61	1,417.25	6,762.28	1,510.39
<i>Loans, general purposes,</i>	<i>2,302.61</i>	<i>937.25</i>	<i>5,122.28</i>	<i>1,510.39</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>480.00</i>	<i>1,640.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	57,738.89	4,287.66	30,578.58	54,786.64
<i>Departmental,</i>	<i>57,738.89</i>	<i>4,287.66</i>	<i>29,211.23</i>	<i>54,786.64</i>
General government,	—	315.00	—	38,076.98
Protection of persons and property,	—	—	500.00	—
Health and sanitation,	—	—	5,702.90	—
Highways,	57,738.89	3,587.66	23,008.33	16,709.66
Charities,	—	385.00	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,367.35</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	1,367.35	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	100,500.00	34,000.00	84,100.00	27,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>5,000.00</i>	<i>7,100.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>100,000.00</i>	<i>29,000.00</i>	<i>77,000.00</i>	<i>24,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	4.00	2,548.00	5,153.11
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>4.00</i>	<i>48.00</i>	<i>5,153.11</i>
Refunds,	3,183.31	542.59	8,196.00	1,438.20
Agency, trust, and investment,	41,384.23	11,353.84	16,550.07	9,589.57
<i>Taxes and licenses for State,</i>	<i>19,355.60</i>	<i>6,779.87</i>	<i>7,695.60</i>	<i>6,296.40</i>
<i>Taxes for county,</i>	<i>20,378.51</i>	<i>2,229.00</i>	<i>3,673.27</i>	<i>3,051.74</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,650.12</i>	<i>2,344.97</i>	<i>5,181.20</i>	<i>241.43</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$144,290.72	\$70,151.13	\$130,016.11	\$55,396.72
Permanent debt (except from sinking funds),	500.00	5,000.00	7,100.00	3,000.00
Sinking fund requirements from revenue,	—	—	2,500.00	—
Outlays,	57,738.89	4,287.66	30,578.58	54,786.64
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	100,000.00	29,000.00	77,000.00	24,000.00
Transfers (except to sinking funds) and refunds,	3,183.31	546.59	8,244.00	6,591.31
Agency, trust, and investment,	41,384.23	11,353.84	16,550.07	9,589.57
Total payments,	\$347,097.15	\$120,339.22	\$271,988.76	\$153,364.24
Balance on hand, including funds,	29,046.66	2,597.70	17,797.91	24,235.51
GRAND TOTAL,	\$376,143.81	\$122,936.92	\$289,786.67	\$177,599.75

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 2.

RECEIPTS.	Wareham POPULATION 4,415	Blackstone POPULATION 4,299	Provincetown POPULATION 4,246	Foxborough POPULATION 4,136
REVENUE.	\$140,234.89	\$46,512.07	\$87,321.25	\$76,088.80
General,	127,140.20	43,735.72	65,655.27	69,367.77
<i>Taxes,</i>	<i>124,137.00</i>	<i>41,013.57</i>	<i>64,226.65</i>	<i>67,896.55</i>
Property, poll, and income,	115,331.78	40,445.89	61,580.80	62,280.04
Corporation, bank, etc.,	8,805.22	567.68	2,645.85	5,616.51
<i>Licenses and permits,</i>	<i>1,697.20</i>	<i>789.25</i>	<i>221.00</i>	<i>182.50</i>
<i>Fines and forfeits,</i>	<i>657.50</i>	<i>64.26</i>	<i>167.30</i>	<i>25.00</i>
<i>Grants and gifts,</i>	<i>648.50</i>	<i>1,868.64</i>	<i>1,040.32</i>	<i>1,263.72</i>
For expenses,	648.50	1,868.64	1,040.32	1,263.72
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	13,094.69	2,776.35	21,665.98	6,721.03
<i>Special assessments,</i>	<i>1,132.16</i>	<i>—</i>	<i>47.60</i>	<i>139.81</i>
To meet expenses,	1,132.16	—	47.60	139.81
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,050.80</i>	<i>663.91</i>	<i>1,288.98</i>	<i>—</i>
<i>Departmental,</i>	<i>7,297.50</i>	<i>2,021.49</i>	<i>5,768.91</i>	<i>5,639.96</i>
General government,	1.50	—	1,121.55	2.00
Protection of persons and property,	384.67	38.60	105.22	1,389.77
Health and sanitation,	1.30	86.00	—	—
Highways,	—	—	60.00	54.50
Charities,	3,395.41	390.14	682.14	2,099.39
Soldiers' benefits,	2,740.00	865.00	2,559.00	1,770.00
Schools,	499.12	641.75	1,016.50	212.70
Libraries	—	—	224.50	—
Recreation,	270.00	—	—	46.00
Unclassified,	5.50	—	—	65.60
<i>Public service enterprises,</i>	<i>1,135.00</i>	<i>—</i>	<i>12,614.00</i>	<i>—</i>
Electric light,	—	—	12,614.00	—
Water,	—	—	—	—
All other,	1,135.00	—	—	—
<i>Cemeteries,</i>	<i>1,396.13</i>	<i>—</i>	<i>1,139.76</i>	<i>—</i>
<i>Interest,</i>	<i>1,083.10</i>	<i>90.95</i>	<i>806.83</i>	<i>941.26</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	23.75	—	262.90	27.79
All other,	1,059.35	90.95	543.93	913.47
NON-REVENUE.	\$52,046.53	\$73,542.11	\$83,401.81	\$85,882.10
Offsets to outlays,	—	23,570.21	45.95	—
<i>Departmental,</i>	<i>—</i>	<i>23,570.21</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>45.95</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,212.50	39,000.00	64,000.00	73,750.00
<i>Loans, general purposes,</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>8,750.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>39,000.00</i>	<i>64,000.00</i>	<i>65,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>212.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	480.00	—	257.50	133.19
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	480.00	—	257.50	133.19
Refunds,	—	39.70	41.44	405.21
Agency, trust, and investment,	26,354.03	10,932.20	19,056.92	11,593.70
<i>Taxes and licenses for State,</i>	<i>16,291.54</i>	<i>5,255.65</i>	<i>8,215.25</i>	<i>8,005.91</i>
<i>Taxes for county,</i>	<i>8,654.96</i>	<i>2,203.00</i>	<i>8,225.06</i>	<i>3,506.30</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,407.53</i>	<i>9.55</i>	<i>2,616.61</i>	<i>81.49</i>
<i>All other,</i>	<i>—</i>	<i>3,464.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$140,234.89	\$70,082.28	\$87,367.20	\$76,088.80
Premiums,	212.50	—	—	—
Municipal indebtedness,	25,000.00	39,000.00	64,000.00	73,750.00
Transfers and refunds,	480.00	39.70	298.94	538.40
Agency, trust, and investment,	26,354.03	10,932.20	19,056.92	11,593.70
Total receipts,	\$192,281.42	\$120,054.18	\$170,723.06	\$161,970.90
Balance on hand, including funds,	65,750.64	45,326.91	2,148.52	1,952.08
GRAND TOTAL,	\$258,032.06	\$165,381.09	\$172,871.58	\$163,922.98

Graded According to Population of 1920 — Continued.

GROUP 2.

PAYMENTS.	Wareham POPULATION 4,415	Blackstone POPULATION 4,299	Provincetown POPULATION 4,246	Foxborough POPULATION 4,136
Maintenance,	\$109,108.28	\$38,190.64	\$74,189.69	\$68,499.94
<i>Departmental,</i>	<i>106,497.28</i>	<i>38,190.64</i>	<i>63,047.52</i>	<i>68,499.94</i>
General government,	7,271.15	2,944.89	6,695.98	4,010.59
Protection of persons and property,	9,498.35	1,903.77	4,180.53	12,040.03
Health and sanitation,	3,584.03	405.07	2,016.83	870.58
Highways,	20,163.07	8,322.06	9,555.75	12,670.58
Charities,	10,700.12	3,349.34	10,626.01	4,648.35
Soldiers' benefits,	3,594.62	636.00	1,020.60	1,734.00
Schools,	43,126.92	20,063.86	27,010.26	30,366.64
Libraries,	1,948.50	308.65	1,349.94	1,259.74
Recreation,	2,544.73	—	—	98.55
Pensions,	—	—	—	—
Unclassified,	4,065.79	257.00	591.62	800.88
<i>Public service enterprises,</i>	<i>117.40</i>	<i>—</i>	<i>9,672.56</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	9,672.56	—
All other,	117.40	—	—	—
<i>Cemeteries,</i>	<i>2,493.60</i>	<i>—</i>	<i>1,469.61</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,692.00	3,515.36	4,595.30	1,823.06
<i>Loans, general purposes,</i>	<i>1,217.00</i>	<i>3,515.86</i>	<i>2,571.67</i>	<i>1,823.06</i>
<i>Loans, public service enterprises,</i>	<i>475.00</i>	<i>—</i>	<i>2,023.63</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	29,218.43	37,125.04	11,517.35	11,653.82
<i>Departmental,</i>	<i>29,218.43</i>	<i>37,125.04</i>	<i>8,554.50</i>	<i>11,653.82</i>
General government,	617.00	—	—	—
Protection of persons and property,	153.90	—	500.00	1,000.00
Health and sanitation,	—	—	—	5,815.79
Highways,	3,803.02	5,051.11	1,194.00	4,700.28
Charities,	—	—	—	—
Schools,	24,644.51	32,073.93	6,860.50	137.75
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,962.85</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	2,962.85	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,000.00	37,500.00	60,700.00	65,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>7,500.00</i>	<i>8,700.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>30,000.00</i>	<i>52,000.00</i>	<i>63,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	480.00	—	257.50	133.19
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>480.00</i>	<i>—</i>	<i>257.50</i>	<i>133.19</i>
Refunds,	—	39.70	41.44	405.21
Agency, trust, and investment,	26,354.03	7,468.20	19,062.32	11,586.72
<i>Taxes and licenses for State,</i>	<i>16,291.54</i>	<i>5,255.65</i>	<i>8,215.25</i>	<i>8,005.91</i>
<i>Taxes for county,</i>	<i>8,654.96</i>	<i>2,203.00</i>	<i>8,225.06</i>	<i>3,506.30</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,407.53</i>	<i>9.55</i>	<i>2,622.01</i>	<i>74.51</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$110,800.28	\$41,706.50	\$78,784.99	\$70,323.00
Permanent debt (except from sinking funds),	6,000.00	7,500.00	8,700.00	2,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	29,218.43	37,125.04	11,517.35	11,653.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	30,000.00	52,000.00	63,000.00
Transfers (except to sinking funds) and refunds,	480.00	39.70	298.94	538.40
Agency, trust, and investment,	26,354.03	7,468.20	19,062.32	11,586.72
Total payments,	\$172,852.74	\$123,839.44	\$170,363.60	\$159,101.94
<i>Balance on hand, including funds,</i>	<i>85,179.32</i>	<i>41,541.65</i>	<i>2,507.98</i>	<i>4,821.04</i>
GRAND TOTAL,	\$258,032.06	\$165,381.09	\$172,871.58	\$163,922.98

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Lee POPULATION 4,085	Templeton POPULATION 4,019	Auburn POPULATION 3,891	Rockport POPULATION 3,878
REVENUE.	\$82,875.80	\$68,206.92	\$53,751.45	\$127,594.07
General,	77,920.72	49,356.09	48,603.97	94,671.31
<i>Taxes,</i>	<i>73,903.26</i>	<i>48,077.61</i>	<i>46,408.29</i>	<i>94,476.08</i>
Property, poll, and income,	67,577.41	43,901.17	45,139.64	89,753.12
Corporation, bank, etc.,	6,325.85	4,176.44	1,268.65	4,722.96
<i>Licenses and permits,</i>	<i>1,540.81</i>	<i>127.00</i>	<i>153.00</i>	<i>26.50</i>
<i>Fines and forfeits,</i>	<i>868.00</i>	<i>158.00</i>	<i>34.62</i>	<i>65.00</i>
<i>Grants and gifts,</i>	<i>1,608.65</i>	<i>993.48</i>	<i>2,008.06</i>	<i>103.73</i>
For expenses,	998.65	993.48	1,933.06	103.73
For outlays,	610.00	—	75.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,955.08	18,850.83	5,147.48	32,922.76
<i>Special assessments,</i>	<i>72.63</i>	<i>302.15</i>	<i>172.16</i>	<i>539.41</i>
To meet expenses,	—	302.15	172.16	539.41
To meet outlays,	72.63	—	—	—
<i>Privileges,</i>	<i>100.00</i>	<i>2,140.91</i>	<i>2,032.38</i>	<i>3,558.80</i>
<i>Departmental,</i>	<i>4,121.92</i>	<i>2,903.58</i>	<i>1,505.67</i>	<i>6,512.47</i>
General government,	960.00	—	175.00	780.00
Protection of persons and property,	72.10	164.98	76.81	79.96
Health and sanitation,	20.50	287.86	21.71	397.43
Highways,	234.36	348.93	476.86	236.30
Charities,	1,046.29	886.34	220.68	2,495.26
Soldiers' benefits,	1,146.00	374.00	252.00	2,327.66
Schools,	396.93	692.13	52.03	10.50
Libraries,	82.24	149.34	12.34	155.36
Recreation,	10.00	—	—	—
Unclassified,	153.50	—	218.24	30.00
<i>Public service enterprises,</i>	<i>—</i>	<i>11,324.79</i>	<i>—</i>	<i>19,048.01</i>
Electric light,	—	11,324.79	—	—
Water,	—	—	—	17,983.13
All other,	—	—	—	1,064.88
<i>Cemeteries,</i>	<i>416.50</i>	<i>496.63</i>	<i>841.83</i>	<i>1,049.61</i>
<i>Interest,</i>	<i>244.03</i>	<i>1,682.77</i>	<i>595.44</i>	<i>2,214.96</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	748.73	91.01	708.49
All other,	244.03	934.04	504.43	1,506.47
NON-REVENUE.	\$96,430.56	\$31,850.32	\$59,984.69	\$137,484.63
Offsets to outlays,	—	2,871.20	3,000.00	430.39
<i>Departmental,</i>	<i>—</i>	<i>2,320.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>551.20</i>	<i>—</i>	<i>430.39</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	73,950.00	17,000.00	48,000.00	114,433.61
<i>Loans, general purposes,</i>	<i>8,950.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>8,900.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>65,000.00</i>	<i>12,000.00</i>	<i>45,000.00</i>	<i>98,400.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>55.93</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>82.68</i>
Transfers,	—	602.97	148.80	302.23
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>602.97</i>	<i>148.80</i>	<i>302.23</i>
Refunds,	3,719.20	386.49	11.63	1,893.63
Agency, trust, and investment,	18,761.36	10,989.66	8,824.26	20,419.77
<i>Taxes and licenses for State,</i>	<i>11,804.94</i>	<i>6,529.60</i>	<i>5,480.20</i>	<i>10,399.85</i>
<i>Taxes for county,</i>	<i>6,167.13</i>	<i>2,804.00</i>	<i>2,353.00</i>	<i>7,144.41</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>789.29</i>	<i>1,656.06</i>	<i>991.06</i>	<i>2,876.01</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$82,875.80	\$71,078.12	\$56,751.45	\$128,024.46
Premiums,	—	—	—	82.68
Municipal indebtedness,	73,950.00	17,000.00	48,000.00	114,355.93
Transfers and refunds,	3,719.20	989.46	160.43	2,195.86
Agency, trust, and investment,	18,761.36	10,989.66	8,824.26	20,419.77
Total receipts,	\$179,306.36	\$100,057.24	\$113,736.14	\$265,078.70
Balance on hand, including funds,	9,315.28	14,271.06	5,979.10	2,408.20
GRAND TOTAL,	\$188,621.64	\$114,328.30	\$119,715.24	\$267,481.90

Graded According to Population of 1920 — Continued.

GROUP 3.

PAYMENTS.	Lee POPULATION 4,085	Templeton POPULATION 4,019	Auburn POPULATION 3,891	Rockport POPULATION 3,878
Maintenance,	\$71,498.92	\$66,738.42	\$55,986.96	\$104,978.84
<i>Departmental,</i>	<i>70,221.97</i>	<i>55,733.15</i>	<i>54,847.36</i>	<i>92,274.98</i>
General government,	6,456.05	5,186.89	3,978.73	8,452.74
Protection of persons and property,	3,279.78	5,601.73	2,082.10	12,727.79
Health and sanitation,	1,165.79	1,211.99	852.85	2,286.42
Highways,	12,494.96	7,015.03	9,559.99	16,020.85
Charities,	10,260.64	3,047.85	2,649.23	13,703.68
Soldiers' benefits,	996.00	340.00	786.00	2,627.75
Schools,	31,000.77	29,247.92	32,943.58	31,131.91
Libraries,	1,593.03	1,749.79	809.83	1,924.93
Recreation,	1,525.09	598.50	—	1,682.30
Pensions,	—	—	—	—
Unclassified,	1,449.86	1,733.45	1,185.05	1,716.61
<i>Public service enterprises,</i>	<i>—</i>	<i>10,058.64</i>	<i>—</i>	<i>10,552.91</i>
Electric light,	—	10,058.64	—	—
Water,	—	—	—	—
All other,	—	—	—	10,300.01
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>552.90</i>
<i>Administration of trust funds,</i>	<i>1,276.95</i>	<i>946.63</i>	<i>1,139.60</i>	<i>1,550.95</i>
Interest,	4,456.61	913.42	2,363.05	5,694.23
<i>Loans, general purposes,</i>	<i>4,456.61</i>	<i>380.71</i>	<i>2,268.55</i>	<i>3,328.85</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>532.71</i>	<i>—</i>	<i>2,365.38</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>94.50</i>	<i>—</i>
Outlays,	16,351.28	11,129.25	6,710.07	15,503.43
<i>Departmental,</i>	<i>16,351.28</i>	<i>8,194.22</i>	<i>6,710.07</i>	<i>8,964.61</i>
General government,	—	—	—	—
Protection of persons and property,	—	5,450.00	—	7,638.70
Health and sanitation,	—	—	—	107.04
Highways,	15,641.28	2,744.22	917.23	1,218.87
Charities,	—	—	—	—
Schools,	710.00	—	5,792.84	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,935.03</i>	<i>—</i>	<i>6,538.82</i>
Electric light,	—	2,935.03	—	—
Water,	—	—	—	6,538.82
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	73,000.00	12,716.67	44,205.00	112,332.08
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>716.67</i>	<i>4,205.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>67,000.00</i>	<i>12,000.00</i>	<i>40,000.00</i>	<i>101,400.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>932.08</i>
Transfers,	—	602.97	148.80	302.23
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>602.97</i>	<i>148.80</i>	<i>302.23</i>
Refunds,	3,719.20	386.49	11.63	1,893.63
Agency, trust, and investment,	18,761.36	10,989.66	8,831.78	20,234.86
<i>Taxes and licenses for State,</i>	<i>11,804.94</i>	<i>6,529.60</i>	<i>5,480.20</i>	<i>10,399.55</i>
<i>Taxes for county,</i>	<i>6,167.13</i>	<i>2,804.00</i>	<i>2,353.00</i>	<i>7,144.41</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>789.29</i>	<i>1,656.06</i>	<i>995.58</i>	<i>2,691.10</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$75,955.53	\$67,651.84	\$58,350.01	\$110,673.07
Permanent debt (except from sinking funds),	6,000.00	716.67	4,205.00	10,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	16,351.28	11,129.25	6,710.07	15,503.43
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	67,000.00	12,000.00	40,000.00	102,332.08
Transfers (except to sinking funds) and refunds,	3,719.20	989.46	160.43	2,195.86
Agency, trust, and investment,	18,761.36	10,989.66	8,831.78	20,234.86
Total payments,	\$187,787.37	\$103,476.88	\$118,257.29	\$260,939.30
<i>Balance on hand, including funds,</i>	<i>834.27</i>	<i>10,851.42</i>	<i>1,457.95</i>	<i>6,542.60</i>
GRAND TOTAL,	\$188,621.64	\$114,328.30	\$119,715.24	\$267,481.90

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 4.

RECEIPTS.	Oxford POPULATION 3,820	Dalton POPULATION 3,752	Shrewsbury POPULATION 3,708	Williamstown POPULATION 3,707
REVENUE.	\$76,007.16	\$105,599.28	\$109,378.04	\$94,410.95
General,	65,144.57	101,258.43	77,534.66	85,466.59
<i>Taxes,</i>	<i>62,721.61</i>	<i>100,854.07</i>	<i>75,824.50</i>	<i>84,937.26</i>
Property, poll, and income,	45,848.55	91,611.85	72,797.31	74,074.06
Corporation, bank, etc.,	16,873.06	9,242.22	3,027.19	10,863.20
<i>Licenses and permits,</i>	<i>497.25</i>	<i>72.00</i>	<i>390.00</i>	<i>100.00</i>
<i>Fines and forfeits,</i>	<i>26.53</i>	<i>2.12</i>	<i>237.88</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,899.18</i>	<i>330.24</i>	<i>1,082.28</i>	<i>429.33</i>
For expenses,	1,899.18	330.24	1,082.28	429.33
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	10,862.59	4,340.85	31,843.38	8,944.36
<i>Special assessments,</i>	<i>—</i>	<i>385.75</i>	<i>796.22</i>	<i>2,779.61</i>
To meet expenses,	—	—	796.22	2,719.61
To meet outlays,	—	385.75	—	60.00
<i>Privileges,</i>	<i>2,089.36</i>	<i>—</i>	<i>3,746.29</i>	<i>847.57</i>
<i>Departmental,</i>	<i>3,388.52</i>	<i>2,715.45</i>	<i>2,031.34</i>	<i>3,892.51</i>
General government,	633.00	547.50	225.00	3.71
Protection of persons and property,	52.03	—	265.41	37.48
Health and sanitation,	—	—	—	45.50
Highways,	75.52	64.00	—	1,052.90
Charities,	3,855.61	—	33.00	555.12
Soldiers' benefits,	430.00	1,034.00	738.00	1,618.00
Schools,	264.75	885.03	302.76	490.75
Libraries,	57.61	159.92	87.15	76.27
Recreation,	—	—	380.02	—
Unclassified,	20.00	25.00	—	12.78
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>21,712.98</i>	<i>—</i>
Electric light,	—	—	16,157.07	—
Water,	—	—	5,555.91	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,669.65</i>	<i>410.00</i>	<i>700.67</i>	<i>985.65</i>
<i>Interest,</i>	<i>1,715.06</i>	<i>829.65</i>	<i>2,855.88</i>	<i>439.02</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,021.61	803.11	1,882.41	72.40
All other,	693.45	26.54	973.47	366.62
NON-REVENUE.	\$72,932.06	\$78,691.76	\$77,662.37	\$70,262.74
Offsets to outlays,	3,341.57	290.50	2,111.40	—
<i>Departmental,</i>	<i>3,341.57</i>	<i>290.50</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,111.40</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	57,000.00	60,000.00	61,500.00	50,077.50
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>55,000.00</i>	<i>60,000.00</i>	<i>57,500.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>77.50</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,021.09	706.11	240.00	555.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,021.09	706.11	240.00	555.00
Refunds,	371.92	—	2.00	48.98
Agency, trust, and investment,	11,197.48	17,695.15	13,808.97	19,581.26
<i>Taxes and licenses for State,</i>	<i>6,325.05</i>	<i>10,260.80</i>	<i>8,511.80</i>	<i>11,471.06</i>
<i>Taxes for county,</i>	<i>2,654.00</i>	<i>7,434.55</i>	<i>3,655.00</i>	<i>8,110.20</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,218.43</i>	<i>—</i>	<i>1,642.17</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$79,348.73	\$105,889.78	\$111,489.44	\$94,410.95
Premiums,	—	—	—	—
Municipal indebtedness,	57,000.00	60,000.00	61,500.00	50,077.50
Transfers and refunds,	1,393.01	706.11	242.00	603.98
Agency, trust, and investment,	11,197.48	17,695.15	13,808.97	19,581.26
Total receipts,	\$148,939.22	\$184,291.04	\$187,040.41	\$164,673.69
<i>Balance on hand, including funds,</i>	<i>31,889.66</i>	<i>2,720.10</i>	<i>9,142.46</i>	<i>6,784.19</i>
GRAND TOTAL,	\$180,828.88	\$187,011.14	\$196,182.87	\$171,457.88

Graded According to Population of 1920 — Continued.

GROUP 4.

PAYMENTS.	Oxford POPULATION 3,820	Dalton POPULATION 3,752	Shrewsbury POPULATION 3,708	Williamstown POPULATION 3,707
Maintenance,	\$65,249.74	\$86,319.21	\$83,364.96	\$76,552.77
<i>Departmental,</i>	63,212.60	84,428.24	60,098.17	74,380.03
General government,	3,148.12	7,368.18	5,524.26	5,753.88
Protection of persons and property,	5,628.57	5,679.21	5,740.28	2,444.69
Health and sanitation,	1,147.20	1,012.69	1,750.87	3,370.28
Highways,	10,649.44	13,930.87	9,909.40	18,294.61
Charities,	8,912.74	5,945.23	2,029.79	2,512.34
Soldiers' benefits,	\$20.50	924.00	806.00	1,290.00
Schools,	29,269.68	41,252.05	27,494.43	36,931.64
Libraries,	1,338.11	2,899.62	3,221.45	1,930.34
Recreation,	903.00	1,803.13	2,156.15	—
Pensions,	—	250.00	—	—
Unclassified,	1,395.24	3,363.26	1,465.54	1,852.25
<i>Public service enterprises,</i>	1.15	—	22,153.62	—
Electric light,	—	—	14,190.42	—
Water,	—	—	7,963.20	—
All other,	1.15	—	—	—
<i>Cemeteries,</i>	2,035.99	1,890.97	1,113.17	2,172.74
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	3,115.23	1,620.12	5,965.84	1,454.42
<i>Loans, general purposes,</i>	3,115.23	1,620.12	2,635.77	1,454.42
<i>Loans, public service enterprises,</i>	—	—	3,330.07	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	4,897.05	15,220.63	28,362.25	8,040.90
<i>Departmental,</i>	4,897.05	15,220.63	12,560.59	8,040.90
General government,	—	—	—	—
Protection of persons and property,	642.20	—	1,240.85	—
Health and sanitation,	—	1,551.30	—	1,040.90
Highways,	4,254.85	13,205.83	3,793.35	7,000.00
Charities,	—	—	—	—
Schools,	—	463.50	7,526.39	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	15,801.66	—
Electric light,	—	—	5,886.24	—
Water,	—	—	9,915.42	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	52,935.00	62,516.68	46,600.00	50,018.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	2,935.00	2,516.68	6,600.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	50,000.00	60,000.00	40,000.00	50,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	18.00
Transfers,	1,021.09	706.11	240.00	555.00
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	1,021.09	706.11	240.00	555.00
Refunds,	371.92	—	2.00	48.98
Agency, trust, and investment,	11,211.82	18,442.52	14,190.87	20,208.66
<i>Taxes and licenses for State,</i>	6,242.30	10,260.80	8,511.80	11,471.06
<i>Taxes for county,</i>	2,654.00	7,434.35	3,655.00	8,110.20
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	2,315.52	747.37	2,024.07	627.40
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$68,364.97	\$87,939.33	\$89,330.80	\$78,007.19
Permanent debt (except from sinking funds),	2,935.00	2,516.68	6,600.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,897.05	15,220.63	28,362.25	8,040.90
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	60,000.00	40,000.00	50,018.00
Transfers (except to sinking funds) and refunds,	1,393.01	706.11	242.00	603.98
Agency, trust, and investment,	11,211.82	18,442.52	14,190.87	20,208.66
Total payments,	\$138,801.85	\$184,825.27	\$178,725.92	\$156,878.73
<i>Balance on hand, including funds,</i>	42,027.03	2,185.87	17,456.95	14,579.15
GRAND TOTAL,	\$180,828.88	\$187,011.14	\$196,182.87	\$171,457.88

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 5.

RECEIPTS.	Dudley POPULATION 3,701	Billerica POPULATION 3,646	Leicester POPULATION 3,635	Medfield POPULATION 3,595
REVENUE.	\$72,652.54	\$198,640.91	\$78,117.62	\$55,837.26
General,	58,517.13	153,685.91	71,770.33	50,637.50
<i>Taxes,</i>	<i>56,004.34</i>	<i>152,915.90</i>	<i>70,354.55</i>	<i>48,610.24</i>
Property, poll, and income,	44,780.37	141,394.34	64,107.65	46,426.00
Corporation, bank, etc.,	11,223.97	11,521.56	6,246.90	2,184.24
<i>Licenses and permits,</i>	<i>553.62</i>	<i>66.00</i>	<i>55.00</i>	<i>102.00</i>
<i>Fines and forfeits,</i>	<i>36.70</i>	<i>74.93</i>	—	<i>104.50</i>
<i>Grants and gifts,</i>	<i>1,922.47</i>	<i>629.08</i>	<i>1,360.78</i>	<i>1,820.76</i>
For expenses,	1,922.47	629.08	1,360.78	1,820.76
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	14,135.41	44,955.00	6,347.29	5,199.76
<i>Special assessments,</i>	—	<i>757.38</i>	—	<i>286.15</i>
To meet expenses,	—	757.38	—	286.15
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>9,036.29</i>	<i>2,468.48</i>	<i>376.87</i>
<i>Departmental,</i>	<i>3,068.29</i>	<i>11,636.44</i>	<i>2,834.76</i>	<i>2,311.19</i>
General government,	1.00	330.60	310.56	1,107.00
Protection of persons and property,	39.78	90.97	46.38	425.60
Health and sanitation,	74.59	—	—	123.50
Highways,	114.66	24.80	144.17	101.38
Charities,	1,833.64	6,513.35	685.03	47.21
Soldiers' benefits,	746.00	4,363.00	582.00	442.50
Schools,	235.00	308.72	894.31	46.00
Libraries,	23.62	—	22.60	18.00
Recreation,	—	5.00	—	—
Unclassified,	—	—	149.71	—
<i>Public service enterprises,</i>	<i>10,271.17</i>	<i>13,853.94</i>	—	—
Electric light,	—	—	—	—
Water,	10,271.17	13,825.89	—	—
All other,	—	28.05	—	—
<i>Cemeteries,</i>	<i>14.00</i>	<i>1,139.82</i>	—	<i>1,105.37</i>
<i>Interest,</i>	<i>781.95</i>	<i>8,531.13</i>	<i>1,044.05</i>	<i>1,120.18</i>
On sinking funds,	—	3,531.32	—	—
On trust and investment funds,	—	844.86	551.51	553.73
All other,	781.95	4,154.95	492.54	566.45
NON-REVENUE.	\$20,311.60	\$179,321.95	\$87,878.65	\$46,121.72
Offsets to outlays,	8,474.30	3,361.52	8,200.00	3,319.00
<i>Departmental,</i>	<i>8,345.30</i>	<i>2,778.87</i>	<i>8,200.00</i>	<i>3,319.00</i>
<i>Public service enterprises,</i>	<i>129.00</i>	<i>582.65</i>	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	70,000.00	68,500.00	32,500.00
<i>Loans, general purposes,</i>	—	—	—	<i>7,500.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	<i>70,000.00</i>	<i>68,500.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	25.75	34,508.33	389.80	1.50
<i>From sinking funds,</i>	—	<i>30,000.00</i>	—	—
<i>All other,</i>	<i>25.75</i>	<i>4,508.33</i>	<i>389.80</i>	<i>1.50</i>
Refunds,	51.18	292.60	85.82	215.01
Agency, trust, and investment,	11,760.37	71,159.50	10,703.03	10,086.21
<i>Taxes and licenses for State,</i>	<i>8,211.61</i>	<i>14,924.80</i>	<i>7,235.01</i>	<i>5,130.40</i>
<i>Taxes for county,</i>	<i>3,455.00</i>	<i>7,233.75</i>	<i>3,105.00</i>	<i>2,448.85</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>93.76</i>	<i>49,000.95</i>	<i>363.02</i>	<i>2,506.96</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$81,126.84	\$202,002.43	\$86,317.62	\$59,156.26
Premiums,	—	70,000.00	68,500.00	32,500.00
Municipal indebtedness,	76.93	34,800.93	475.62	216.51
Transfers and refunds,	11,760.37	71,159.50	10,703.03	10,086.21
Agency, trust, and investment,	—	—	—	—
Total receipts,	\$92,964.14	\$377,962.86	\$165,996.27	\$101,958.98
Balance on hand, including funds,	39,098.88	10,591.62	4,174.24	6,317.07
GRAND TOTAL,	\$132,063.02	\$388,554.48	\$170,170.51	\$108,276.05

Graded According to Population of 1920 — Continued.

GROUP 5.

PAYMENTS.	Dudley POPULATION 3,701	Billerica POPULATION 3,646	Leicester POPULATION 3,635	Medfield POPULATION 3,595
Maintenance,	\$71,952.06	\$127,251.28	\$64,372.42	\$46,927.43
<i>Departmental,</i>	<i>68,075.72</i>	<i>109,341.08</i>	<i>64,372.42</i>	<i>44,963.44</i>
General government,	4,545.59	8,723.46	4,272.13	4,259.80
Protection of persons and property,	5,745.59	19,585.56	5,868.23	5,803.42
Health and sanitation,	2,257.73	2,032.98	567.98	1,865.39
Highways,	14,740.39	22,871.82	18,099.54	11,927.43
Charities,	6,826.59	9,868.93	3,288.42	3,746.19
Soldiers' benefits,	670.63	1,242.00	1,048.00	743.55
Schools,	30,204.75	42,063.26	24,666.89	13,089.40
Libraries,	621.20	46.02	2,212.09	1,537.34
Recreation,	2,000.00	1,654.61	1,436.24	1,030.29
Pensions,	—	—	—	—
Unclassified,	463.25	1,252.44	2,912.90	960.63
<i>Public service enterprises,</i>	<i>3,621.84</i>	<i>14,983.93</i>	—	—
Electric light,	—	—	—	—
Water,	3,621.84	14,974.93	—	—
All other,	—	9.00	—	—
<i>Cemeteries,</i>	<i>254.50</i>	<i>2,926.27</i>	—	<i>1,963.99</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	3,250.37	13,532.51	3,817.97	1,003.70
<i>Loans, general purposes,</i>	<i>620.37</i>	<i>6,847.61</i>	<i>3,817.97</i>	<i>993.70</i>
<i>Loans, public service enterprises,</i>	<i>2,730.00</i>	<i>6,685.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	10.00
Outlays,	13,939.73	15,005.61	15,427.58	15,217.63
<i>Departmental,</i>	<i>11,987.17</i>	<i>11,423.64</i>	<i>15,427.58</i>	<i>15,217.63</i>
General government,	—	—	—	—
Protection of persons and property,	—	300.00	—	5,658.64
Health and sanitation,	—	278.20	—	3,715.01
Highways,	11,829.00	4,167.71	15,427.58	5,843.98
Charities,	—	—	—	—
Schools,	—	4,719.45	—	—
Libraries,	158.17	—	—	—
Recreation,	—	1,958.28	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,952.56</i>	<i>3,481.97</i>	—	—
Electric light,	—	—	—	—
Water,	1,952.56	3,481.97	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	100.00	—	—
Municipal indebtedness,	6,000.00	132,500.00	68,375.00	26,500.00
<i>From sinking funds,</i>	—	<i>30,000.00</i>	—	—
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>12,500.00</i>	<i>10,375.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	<i>90,000.00</i>	<i>58,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	25.75	34,508.33	389.80	1.50
<i>To sinking funds from revenue,</i>	—	<i>2,675.00</i>	—	—
<i>All other,</i>	<i>25.75</i>	<i>31,833.33</i>	<i>389.80</i>	<i>1.50</i>
Refunds,	51.18	292.60	85.82	215.01
Agency, trust, and investment,	11,760.37	47,746.74	10,821.79	10,086.21
<i>Taxes and licenses for State,</i>	<i>8,211.61</i>	<i>14,924.80</i>	<i>7,235.01</i>	<i>6,130.40</i>
<i>Taxes for county,</i>	<i>3,455.00</i>	<i>7,233.75</i>	<i>3,105.00</i>	<i>2,448.85</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>93.76</i>	<i>25,588.19</i>	<i>481.78</i>	<i>2,506.96</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$75,202.43	\$140,783.79	\$68,190.39	\$47,931.13
Permanent debt (except from sinking funds),	6,000.00	12,500.00	10,375.00	1,500.00
Sinking fund requirements from revenue,	—	2,675.00	—	—
Outlays,	13,939.73	15,005.61	15,427.58	15,217.63
Permanent debt from sinking funds,	—	30,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	90,000.00	58,000.00	25,000.00
Transfers (except to sinking funds) and refunds,	76.93	32,125.93	475.62	216.51
Agency, trust, and investment,	11,760.37	47,746.74	10,821.79	10,086.21
Total payments,	\$106,979.46	\$370,837.07	\$163,290.38	\$99,951.48
<i>Balance on hand, including funds,</i>	<i>26,083.56</i>	<i>17,717.41</i>	<i>6,880.13</i>	<i>8,324.67</i>
GRAND TOTAL,	\$132,063.02	\$388,554.48	\$170,170.51	\$108,276.05

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 6.

RECEIPTS.	Somerset POPULATION 3,520	Falmouth POPULATION 3,500	East Bridgewater POPULATION 3,486	Warren POPULATION 3,467
REVENUE.	\$54,795.81	\$300,898.61	\$123,105.20	\$76,429.77
General,	47,927.80	256,216.44	96,887.32	67,227.08
<i>Taxes,</i>	<i>45,747.12</i>	<i>254,716.53</i>	<i>95,540.06</i>	<i>64,731.89</i>
Property, poll, and income,	40,454.84	246,369.45	81,513.48	56,928.03
Corporation, bank, etc.,	5,292.28	8,347.08	14,026.58	7,803.86
<i>Licenses and permits,</i>	<i>102.50</i>	<i>254.50</i>	<i>89.00</i>	<i>991.01</i>
<i>Fines and forfeits,</i>	<i>164.20</i>	<i>87.57</i>	<i>165.00</i>	<i>139.85</i>
<i>Grants and gifts,</i>	<i>1,913.98</i>	<i>1,157.84</i>	<i>1,093.26</i>	<i>1,364.33</i>
For expenses,	1,913.98	857.84	1,093.26	1,364.33
For outlays,	—	300.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	6,868.01	44,682.17	26,217.88	9,202.69
<i>Special assessments,</i>	<i>5.50</i>	<i>—</i>	<i>483.74</i>	<i>—</i>
To meet expenses,	5.50	—	483.74	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>3,429.85</i>	<i>10.00</i>	<i>1,728.98</i>	<i>—</i>
<i>Departmental,</i>	<i>2,532.69</i>	<i>5,479.91</i>	<i>6,383.50</i>	<i>17,159.56</i>
General government,	105.00	282.00	451.65	1,073.50
Protection of persons and property,	1.80	1,427.27	25.39	100.60
Health and sanitation,	200.00	—	145.55	1.25
Highways,	2.50	102.50	350.00	157.99
Charities,	887.81	2,081.88	3,547.70	3,547.96
Soldiers' benefits,	1,221.00	670.00	1,384.00	807.00
Schools,	78.78	467.13	472.71	1,305.93
Libraries,	35.80	107.86	117.85	—
Recreation,	—	327.00	—	—
Unclassified,	—	14.27	88.65	160.33
<i>Public service enterprises,</i>	<i>—</i>	<i>36,930.14</i>	<i>15,129.50</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	36,930.14	15,129.50	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>159.75</i>	<i>923.94</i>	<i>—</i>	<i>709.69</i>
<i>Interest,</i>	<i>740.22</i>	<i>1,338.18</i>	<i>2,492.16</i>	<i>1,333.44</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	1,111.95	903.58	444.50
All other,	740.22	226.23	1,588.58	888.94
NON-REVENUE.	\$58,077.50	\$196,201.98	\$119,457.82	\$97,020.93
Offsets to outlays,	—	1,372.50	500.00	5,505.75
<i>Departmental,</i>	<i>—</i>	<i>1,372.50</i>	<i>500.00</i>	<i>5,505.75</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	49,000.00	159,000.00	104,010.05	77,001.25
<i>Loans, general purposes,</i>	<i>—</i>	<i>39,000.00</i>	<i>14,000.00</i>	<i>12,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>49,000.00</i>	<i>120,000.00</i>	<i>90,000.00</i>	<i>65,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>10.05</i>	<i>1.25</i>
Transfers,	36.89	57.00	84.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	36.89	57.00	84.00	—
Refunds,	26.15	355.89	103.65	119.50
Agency, trust, and investment,	9,014.46	35,416.59	14,760.12	14,394.43
<i>Taxes and licenses for State,</i>	<i>5,596.80</i>	<i>16,646.59</i>	<i>9,444.60</i>	<i>7,508.37</i>
<i>Taxes for county,</i>	<i>2,910.27</i>	<i>16,818.40</i>	<i>5,231.69</i>	<i>3,105.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>507.39</i>	<i>1,951.60</i>	<i>83.83</i>	<i>3,781.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,795.81	\$302,271.11	\$123,605.20	\$81,935.52
Premiums,	—	—	10.05	1.25
Municipal indebtedness,	49,000.00	159,000.00	104,000.00	77,000.00
Transfers and refunds,	63.04	412.89	187.65	119.50
Agency, trust, and investment,	9,014.46	35,416.59	14,760.12	14,394.43
Total receipts,	\$112,873.31	\$497,100.59	\$242,563.02	\$173,450.70
<i>Balance on hand, including funds,</i>	<i>3,326.11</i>	<i>27,996.42</i>	<i>19,576.15</i>	<i>12,615.55</i>
GRAND TOTAL,	\$116,199.42	\$525,097.01	\$262,139.17	\$186,066.25

¹ Includes \$27.70 from administration of trust funds.

Graded According to Population of 1920 — Continued.

GROUP 6.

PAYMENTS.	Somerset POPULATION 3,520	Falmouth POPULATION 3,500	East Bridgewater POPULATION 3,486	Warren POPULATION 3,467
Maintenance,	\$47,497.85	\$211,831.53	\$94,418.33	\$72,107.32
<i>Departmental,</i>	<i>47,338.10</i>	<i>199,113.99</i>	<i>85,672.71</i>	<i>70,844.18</i>
General government,	2,783.22	14,692.70	5,493.34	4,831.73
Protection of persons and property,	2,657.70	21,166.22	11,504.30	3,648.15
Health and sanitation,	464.55	8,974.33	1,320.30	2,560.15
Highways,	13,800.34	66,054.48	18,135.72	10,168.20
Charities,	2,980.30	12,985.06	12,383.77	9,414.98
Soldiers' benefits,	1,183.93	664.50	1,669.80	688.00
Schools,	20,983.72	62,413.06	32,221.43	36,154.08
Libraries,	555.00	3,503.77	1,466.87	1,600.19
Recreation,	1,009.13	4,691.41	848.67	466.61
Pensions,	—	—	—	—
Unclassified,	920.21	3,968.46	628.51	1,312.09
<i>Public service enterprises,</i>	<i>—</i>	<i>11,634.04</i>	<i>8,657.12</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	10,998.91	8,657.12	—
All other,	—	635.13	—	—
<i>Cemeteries,</i>	<i>159.75</i>	<i>1,085.50</i>	<i>88.50</i>	<i>1,335.44</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>27.70</i>
Interest,	1,725.22	10,894.20	9,985.09	1,473.96
<i>Loans, general purposes,</i>	<i>1,725.22</i>	<i>3,754.20</i>	<i>4,953.21</i>	<i>1,473.96</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>7,140.00</i>	<i>5,031.88</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	858.50	90,050.68	30,172.44	18,602.94
<i>Departmental,</i>	<i>858.50</i>	<i>88,487.24</i>	<i>30,049.94</i>	<i>18,602.94</i>
General government,	—	—	—	—
Protection of persons and property,	858.50	6,855.67	6,500.00	—
Health and sanitation,	—	554.25	743.77	—
Highways,	—	80,009.52	22,502.79	18,602.94
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	1,067.80	303.38	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,563.44</i>	<i>122.50</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,563.44	122.50	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	52,400.00	136,000.00	110,500.00	65,550.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,400.00</i>	<i>16,000.00</i>	<i>20,500.00</i>	<i>550.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>120,000.00</i>	<i>90,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	36.89	57.00	84.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>36.89</i>	<i>57.00</i>	<i>84.00</i>	<i>—</i>
Refunds,	26.15	355.89	103.65	119.50
Agency, trust, and investment,	9,014.46	34,492.32	14,942.90	14,398.79
<i>Taxes and licenses for State,</i>	<i>5,596.80</i>	<i>16,646.59</i>	<i>9,444.60</i>	<i>7,507.87</i>
<i>Taxes for county,</i>	<i>2,910.27</i>	<i>16,818.40</i>	<i>5,231.69</i>	<i>3,105.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>507.39</i>	<i>1,027.33</i>	<i>266.61</i>	<i>3,785.92</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$49,223.07	\$222,725.73	\$104,403.42	\$73,581.28
Permanent debt (except from sinking funds),	2,400.00	16,000.00	20,500.00	550.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	858.50	90,050.68	30,172.44	18,602.94
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	120,000.00	90,000.00	65,000.00
Transfers (except to sinking funds) and refunds,	63.04	412.89	187.65	119.50
Agency, trust, and investment,	9,014.46	34,492.32	14,942.90	14,398.79
Total payments,	\$111,559.07	\$483,681.62	\$260,206.41	\$172,252.51
Balance on hand, including funds,	4,640.35	41,415.39	1,932.76	13,813.74
GRAND TOTAL,	\$116,199.42	\$525,097.01	\$262,139.17	\$186,066.25

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 7.

RECEIPTS.	Barre POPULATION 3,357	Westford POPULATION 3,170	Holbrook POPULATION 3,161	Westport POPULATION 3,115
REVENUE.	\$76,343.80	\$72,373.31	\$77,670.34	\$89,959.71
General,	62,993.94	61,143.42	55,144.34	81,256.32
<i>Taxes,</i>	<i>61,594.51</i>	<i>58,974.36</i>	<i>53,326.33</i>	<i>78,701.21</i>
Property, poll, and income,	59,395.73	36,036.84	46,354.12	69,184.25
Corporation, bank, etc.,	2,198.78	22,937.52	6,972.21	9,516.96
<i>Licenses and permits,</i>	<i>541.00</i>	<i>59.00</i>	<i>79.00</i>	<i>149.50</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>58.65</i>	<i>98.23</i>	<i>201.40</i>
<i>Grants and gifts,</i>	<i>858.43</i>	<i>2,071.41</i>	<i>1,640.78</i>	<i>2,204.21</i>
For expenses,	858.43	2,051.41	1,640.78	1,754.21
For outlays,	—	20.00	—	450.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	13,349.86	11,229.89	22,526.00	8,703.39
<i>Special assessments,</i>	<i>—</i>	<i>873.02</i>	<i>1,148.87</i>	<i>—</i>
To meet expenses,	—	873.02	1,148.87	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>1,868.04</i>	<i>4,681.59</i>
<i>Departmental,</i>	<i>6,991.43</i>	<i>9,153.54</i>	<i>2,974.97</i>	<i>1,715.20</i>
General government,	420.50	291.57	218.91	—
Protection of persons and property,	125.73	411.01	64.07	60.82
Health and sanitation,	—	104.29	—	—
Highways,	107.77	340.00	46.60	459.75
Charities,	2,476.80	6,911.72	510.38	421.96
Soldiers' benefits,	1,776.00	828.00	1,824.00	290.00
Schools,	1,971.17	129.90	264.70	429.57
Libraries,	86.34	29.05	46.31	4.10
Recreation,	—	—	—	—
Unclassified,	27.12	108.00	—	49.00
<i>Public service enterprises,</i>	<i>4,957.04</i>	<i>—</i>	<i>12,719.80</i>	<i>774.65</i>
Electric light,	—	—	—	—
Water,	4,957.04	—	12,719.80	—
All other,	—	—	—	774.65
<i>Cemeteries,</i>	<i>135.57</i>	<i>355.50</i>	<i>—</i>	<i>589.27</i>
<i>Interest,</i>	<i>1,265.52</i>	<i>847.83</i>	<i>3,814.32</i>	<i>942.68</i>
On sinking funds,	—	—	1,167.80	—
On trust and investment funds,	427.89	796.01	1,621.68	—
All other,	837.93	51.82	1,024.84	942.68
NON-REVENUE.	\$48,924.35	\$41,393.23	\$72,885.69	\$109,771.93
Offsets to outlays,	—	2,434.38	—	7,587.08
<i>Departmental,</i>	<i>—</i>	<i>2,434.38</i>	<i>—</i>	<i>7,587.08</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	35,000.00	23,000.00	61,800.00	87,600.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>8,300.00</i>	<i>22,600.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>35,000.00</i>	<i>23,000.00</i>	<i>53,500.00</i>	<i>65,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	270.36	546.20	2,750.00	358.35
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	270.36	546.20	2,750.00	358.35
Refunds,	391.17	18.96	71.07	86.76
Agency, trust, and investment,	13,262.82	15,393.69	8,264.62	14,139.74
<i>Taxes and licenses for State,</i>	<i>7,563.99</i>	<i>8,511.80</i>	<i>5,247.00</i>	<i>8,045.40</i>
<i>Taxes for county,</i>	<i>3,155.00</i>	<i>4,125.50</i>	<i>2,504.50</i>	<i>4,183.51</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,538.83</i>	<i>2,756.39</i>	<i>513.12</i>	<i>1,910.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$76,343.80	\$74,807.69	\$77,670.34	\$97,546.79
Premiums,	—	—	—	—
Municipal indebtedness,	35,000.00	23,000.00	61,800.00	87,600.00
Transfers and refunds,	661.53	565.16	2,821.07	445.11
Agency, trust, and investment,	13,262.82	15,393.69	8,264.62	14,139.74
Total receipts,	\$125,268.15	\$113,766.54	\$150,556.03	\$199,731.64
<i>Balance on hand, including funds,</i>	<i>13,337.81</i>	<i>22,564.68</i>	<i>7,950.33</i>	<i>15,406.69</i>
GRAND TOTAL,	\$138,605.96	\$136,331.22	\$158,506.36	\$215,138.23

Graded According to Population of 1920 — Continued.

GROUP 7.

PAYMENTS.	Barre POPULATION 3,357	Westford POPULATION 3,170	Holbrook POPULATION 3,161	Westport POPULATION 3,115
Maintenance,	\$71,782.56	\$66,780.40	\$58,920.55	\$77,677.04
<i>Departmental,</i>	<i>70,056.63</i>	<i>66,093.43</i>	<i>52,901.04</i>	<i>76,087.77</i>
General government,	3,599.24	3,364.61	4,763.57	6,737.66
Protection of persons and property,	2,796.44	6,379.51	6,064.83	1,198.73
Health and sanitation,	940.11	3,729.81	584.74	2,353.81
Highways,	15,573.53	16,151.44	10,526.20	22,777.68
Charities,	8,847.00	8,305.56	4,890.28	3,972.83
Soldiers' benefits,	811.71	756.00	1,242.75	295.50
Schools,	35,504.68	23,713.58	21,997.04	31,840.96
Libraries,	952.31	1,570.28	1,296.23	250.53
Recreation,	89.29	526.26	604.62	720.30
Pensions,	—	—	—	—
Unclassified,	942.32	1,596.38	930.78	5,939.77
<i>Public service enterprises,</i>	<i>1,635.64</i>	<i>—</i>	<i>6,019.51</i>	<i>877.80</i>
Electric light,	—	—	—	—
Water,	1,532.99	—	6,019.51	—
All other,	2.65	—	—	877.80
<i>Cemeteries,</i>	<i>190.29</i>	<i>686.97</i>	<i>—</i>	<i>711.47</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	948.09	961.50	4,884.46	4,096.33
<i>Loans, general purposes,</i>	<i>779.34</i>	<i>961.50</i>	<i>2,160.71</i>	<i>4,096.33</i>
<i>Loans, public service enterprises,</i>	<i>168.75</i>	<i>—</i>	<i>2,723.75</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,467.22	3,891.45	11,690.35	30,360.73
<i>Departmental,</i>	<i>1,467.22</i>	<i>3,891.45</i>	<i>10,874.16</i>	<i>30,360.73</i>
General government,	—	—	—	—
Protection of persons and property,	875.97	—	—	673.39
Health and sanitation,	—	—	4,249.47	—
Highways,	492.25	3,891.45	6,624.69	29,048.78
Charities,	—	—	—	—
Schools,	99.00	—	—	638.56
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>816.19</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	816.19	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	36,000.00	26,365.45	54,100.00	79,250.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>2,800.00</i>	<i>3,100.00</i>	<i>14,250.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>35,000.00</i>	<i>23,000.00</i>	<i>51,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>565.45</i>	<i>—</i>	<i>—</i>
Transfers,	270.36	546.20	2,750.00	358.35
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,750.00</i>	<i>—</i>
<i>All other,</i>	<i>270.36</i>	<i>546.20</i>	<i>—</i>	<i>358.35</i>
Refunds,	391.17	18.96	71.07	86.76
Agency, trust, and investment,	12,922.12	15,915.90	13,189.84	13,932.93
<i>Taxes and licenses for State,</i>	<i>7,568.99</i>	<i>8,511.80</i>	<i>5,247.00</i>	<i>8,045.40</i>
<i>Taxes for county,</i>	<i>3,155.00</i>	<i>4,125.50</i>	<i>2,504.50</i>	<i>4,183.51</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,198.13</i>	<i>3,278.60</i>	<i>5,438.34</i>	<i>1,704.02</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$72,730.65	\$67,741.90	\$63,805.01	\$81,773.37
Permanent debt (except from sinking funds),	1,000.00	2,800.00	3,100.00	14,250.00
Sinking fund requirements from revenue,	—	—	2,750.00	—
Outlays,	1,467.22	3,891.45	11,690.35	30,360.73
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	35,000.00	23,565.45	51,000.00	65,000.00
Transfers (except to sinking funds) and refunds,	661.53	565.16	71.07	445.11
Agency, trust, and investment,	12,922.12	15,915.90	13,189.84	13,932.93
Total payments,	\$123,781.52	\$114,479.86	\$145,606.27	\$205,762.14
Balance on hand, including funds,	14,824.44	21,851.36	12,900.09	9,376.09
GRAND TOTAL,	\$138,605.96	\$136,331.22	\$158,506.36	\$215,138.23

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Hardwick POPULATION 3,085	Acushnet POPULATION 3,075	Ayer POPULATION 3,052	Holden POPULATION 2,970
REVENUE.	\$82,317.18	\$55,379.05	\$84,375.89	\$70,689.71
General,	68,296.18	49,743.85	63,046.47	51,567.36
<i>Taxes,</i>	<i>66,962.71</i>	<i>47,659.17</i>	<i>59,879.03</i>	<i>48,845.57</i>
Property, poll, and income,	35,771.72	43,602.44	52,275.36	46,861.85
Corporation, bank, etc.,	31,190.99	4,056.73	7,603.67	1,983.72
<i>Licenses and permits,</i>	<i>424.51</i>	<i>74.00</i>	<i>2,335.50</i>	<i>29.00</i>
<i>Fines and forfeits,</i>	<i>169.00</i>	<i>61.02</i>	—	<i>11.20</i>
<i>Grants and gifts,</i>	<i>739.96</i>	<i>1,949.66</i>	<i>831.94</i>	<i>2,681.59</i>
For expenses,	739.96	1,949.66	831.94	2,681.59
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	14,021.00	5,635.20	21,329.42	19,122.35
<i>Special assessments,</i>	—	—	<i>182.65</i>	—
To meet expenses,	—	—	157.65	—
To meet outlays,	—	—	25.00	—
<i>Privileges,</i>	—	—	<i>1,040.29</i>	<i>1,094.81</i>
<i>Departmental,</i>	<i>4,844.08</i>	<i>1,380.05</i>	<i>7,134.14</i>	<i>1,662.22</i>
General government,	6.70	25.50	1,459.00	285.71
Protection of persons and property,	46.90	39.60	89.27	54.56
Health and sanitation,	—	—	242.14	37.14
Highways,	2.78	136.00	47.31	—
Charities,	1,043.37	\$63.82	4,452.06	251.04
Soldiers' benefits,	48.00	288.00	412.00	696.00
Schools,	1,149.75	—	432.36	267.17
Libraries,	—	27.13	—	65.98
Recreation,	—	—	—	2.00
Unclassified,	2,546.58	—	—	2.62
<i>Public service enterprises,</i>	—	<i>3,503.23</i>	<i>12,484.35</i>	<i>15,695.60</i>
Electric light,	—	—	—	10,055.07
Water,	—	3,503.23	12,484.35	5,640.53
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>661.39</i>	<i>66.06</i>	—	<i>4.00</i>
<i>Interest,</i>	<i>8,515.53</i>	<i>685.86</i>	<i>487.99</i>	<i>665.72</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	7,975.55	32.44	—	—
All other,	539.98	653.42	487.99	665.72
NON-REVENUE.	\$28,688.25	\$40,520.66	\$54,982.11	\$36,308.19
Offsets to outlays,	2,600.00	2,700.43	1,581.08	2,795.67
<i>Departmental,</i>	<i>2,600.00</i>	<i>2,000.00</i>	<i>1,581.08</i>	<i>2,795.67</i>
<i>Public service enterprises,</i>	—	<i>700.43</i>	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	10,000.00	31,000.00	38,400.00	25,000.00
<i>Loans, general purposes,</i>	—	<i>25,000.00</i>	<i>8,400.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>6,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	782.16	—	—	367.16
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	782.16	—	—	367.16
Refunds,	27.89	21.26	1,812.93	85.02
Agency, trust, and investment,	15,278.20	6,798.97	13,182.10	8,060.34
<i>Taxes and licenses for State,</i>	<i>10,433.66</i>	<i>4,314.20</i>	<i>9,288.66</i>	<i>5,596.80</i>
<i>Taxes for county,</i>	<i>4,406.00</i>	<i>2,243.33</i>	<i>3,899.44</i>	<i>2,403.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>438.64</i>	<i>241.44</i>	—	<i>60.54</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$84,917.18	\$58,079.48	\$85,956.97	\$73,485.38
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	31,000.00	38,400.00	25,000.00
Transfers and refunds,	810.05	21.26	1,812.93	452.18
Agency, trust, and investment,	15,278.20	6,798.97	13,188.10	8,060.34
Total receipts,	\$111,005.43	\$95,899.71	\$139,358.00	\$106,997.90
<i>Balance on hand, including funds,</i>	<i>34,202.67</i>	<i>8,308.65</i>	<i>5,328.95</i>	<i>12,711.08</i>
GRAND TOTAL,	\$145,208.10	\$104,208.26	\$144,686.95	\$119,708.98

Graded According to Population of 1920 — Continued.

GROUP 8.

PAYMENTS.	Hardwick POPULATION 3,085	Acushnet POPULATION 3,075	Ayer POPULATION 3,052	Holden POPULATION 2,970
Maintenance,	\$70,450.06	\$43,862.93	\$73,062.07	\$60,491.67
<i>Departmental,</i>	<i>68,556.01</i>	<i>38,947.73</i>	<i>67,224.21</i>	<i>52,514.10</i>
General government,	4,892.50	2,842.47	5,784.68	4,770.20
Protection of persons and property,	1,794.86	2,409.80	12,787.83	4,715.34
Health and sanitation,	1,229.14	625.95	3,072.56	1,058.69
Highways,	12,627.14	8,404.09	13,963.39	10,052.93
Charities,	3,259.74	3,662.68	5,561.32	2,202.97
Soldiers' benefits,	48.00	144.00	718.00	1,046.00
Schools,	34,103.95	20,265.52	20,620.20	25,222.14
Libraries,	787.03	429.07	1,300.00	1,525.03
Recreation,	481.42	—	2,340.74	916.97
Pensions,	—	—	—	—
Unclassified,	9,332.23	164.25	1,075.49	1,003.83
<i>Public service enterprises,</i>	<i>—</i>	<i>4,835.08</i>	<i>5,837.86</i>	<i>7,818.17</i>
Electric light,	—	—	—	6,330.88
Water,	—	4,835.08	5,837.86	1,487.29
All other,	—	—	—	—
Cemeteries,	1,889.05	80.12	—	159.40
Administration of trust funds,	5.00	—	—	—
Interest,	891.25	2,045.37	2,355.17	2,155.55
Loans, general purposes,	891.25	1,315.37	1,147.50	503.71
Loans, public service enterprises,	—	730.00	1,707.67	1,651.84
Loans, cemeteries,	—	—	—	—
Outlays,	5,394.82	31,524.84	15,583.58	12,795.35
<i>Departmental,</i>	<i>5,394.82</i>	<i>30,828.04</i>	<i>15,263.46</i>	<i>6,571.53</i>
General government,	—	—	—	—
Protection of persons and property,	81.40	301.00	12,047.00	—
Health and sanitation,	46.74	—	—	—
Highways,	5,266.68	6,456.17	3,216.46	6,571.53
Charities,	—	—	—	—
Schools,	—	24,070.87	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>696.80</i>	<i>283.68</i>	<i>6,223.82</i>
Electric light,	—	—	—	5,372.75
Water,	—	696.80	283.68	851.07
All other,	—	—	—	—
Cemeteries,	—	—	36.44	—
Municipal indebtedness,	13,500.00	10,600.00	33,750.00	28,950.00
From sinking funds,	—	—	—	—
From revenue and other sources,	3,500.00	4,600.00	3,750.00	3,950.00
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	10,000.00	6,000.00	30,000.00	25,000.00
Warrants or orders, previous years,	—	—	—	—
Transfers,	782.16	—	—	367.16
To sinking funds from revenue,	—	—	—	—
All other,	782.16	—	—	367.16
Refunds,	27.89	21.26	1,812.93	85.02
Agency, trust, and investment,	15,238.18	6,817.35	13,188.10	8,060.34
Taxes and licenses for State,	10,352.68	4,314.20	9,288.66	5,596.80
Taxes for county,	4,406.00	2,243.33	3,899.44	2,403.00
Expenditures for grade crossings,	—	—	—	—
Sinking and other permanent funds,	479.50	259.82	—	60.54
All other,	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$71,341.31	\$45,908.30	\$75,917.24	\$62,647.22
Permanent debt (except from sinking funds),	3,500.00	4,600.00	3,750.00	3,950.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,394.82	31,524.84	15,583.58	12,795.35
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	6,000.00	30,000.00	25,000.00
Transfers (except to sinking funds) and refunds,	810.05	21.26	1,812.93	452.18
Agency, trust, and investment,	15,238.18	6,817.35	13,188.10	8,060.34
Total payments,	\$106,284.36	\$94,871.75	\$140,251.85	\$112,905.09
Balance on hand, including funds,	38,923.74	9,336.51	4,435.10	6,803.89
GRAND TOTAL,	\$145,208.10	\$104,208.26	\$144,686.95	\$119,708.98

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Medway POPULATION 2,956	West Bridgewater POPULATION 2,908	Seekonk POPULATION 2,898	Wrentham POPULATION 2,808
REVENUE.	\$82,176.46	\$71,762.98	\$56,847.70	\$53,374.40
General,	69,857.86	51,832.37	48,307.17	40,600.84
<i>Taxes,</i>	<i>56,050.50</i>	<i>50,310.63</i>	<i>45,926.90</i>	<i>37,597.21</i>
Property, poll, and income,	54,967.14	48,819.45	45,224.99	32,821.00
Corporation, bank, etc.,	1,083.36	1,491.18	701.91	4,776.21
<i>Licenses and permits,</i>	<i>114.50</i>	<i>118.00</i>	<i>43.00</i>	<i>108.00</i>
<i>Fines and forfeits,</i>	<i>19.60</i>	<i>237.00</i>	<i>15.00</i>	<i>110.00</i>
<i>Grants and gifts,</i>	<i>4,673.26</i>	<i>1,166.74</i>	<i>2,322.27</i>	<i>2,785.63</i>
For expenses,	4,673.26	1,166.74	2,322.27	2,785.63
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	21,318.60	19,930.61	8,540.53	12,773.56
<i>Special assessments,</i>	<i>363.91</i>	<i>—</i>	<i>—</i>	<i>166.06</i>
To meet expenses,	363.91	—	—	166.06
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>857.73</i>	<i>2,301.77</i>	<i>721.33</i>	<i>722.26</i>
<i>Departmental,</i>	<i>8,808.97</i>	<i>3,491.09</i>	<i>6,457.44</i>	<i>5,969.60</i>
General government,	2.00	302.66	12.92	233.00
Protection of persons and property,	135.66	838.55	14.60	70.40
Health and sanitation,	30.71	—	—	—
Highways,	2,115.50	316.10	—	—
Charities,	2,467.40	973.38	6,237.92	4,667.55
Soldiers' benefits,	2,601.00	839.00	192.00	840.00
Schools,	1,432.60	215.86	—	13.25
Libraries,	24.10	5.54	—	48.15
Recreation,	—	—	—	—
Unclassified,	—	—	—	97.25
<i>Public service enterprises,</i>	<i>10,084.00</i>	<i>12,003.99</i>	<i>—</i>	<i>5,343.47</i>
Electric light,	—	—	—	—
Water,	10,084.00	12,003.99	—	5,343.47
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>229.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>974.84</i>	<i>2,133.76</i>	<i>1,361.76</i>	<i>572.17</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	302.58	452.07	350.63	266.30
All other,	672.26	1,681.69	1,011.13	305.87
NON-REVENUE.	\$71,452.75	\$51,755.07	\$54,191.46	\$19,623.96
Offsets to outlays,	2,963.57	146.75	4,216.08	1,784.50
<i>Departmental,</i>	<i>2,963.57</i>	<i>146.75</i>	<i>4,216.08</i>	<i>1,784.50</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	53,219.76	15,000.00	42,000.00	10,132.61
<i>Loans, general purposes,</i>	<i>3,219.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>15,000.00</i>	<i>42,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>132.61</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	6,945.43	14,353.94	—	592.16
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	6,945.43	14,353.94	—	592.16
Refunds,	286.78	299.41	—	264.06
Agency, trust, and investment,	8,037.21	21,954.97	7,975.38	6,850.63
<i>Taxes and licenses for State,</i>	<i>4,780.60</i>	<i>4,780.60</i>	<i>5,247.00</i>	<i>4,735.72</i>
<i>Taxes for county,</i>	<i>2,281.88</i>	<i>2,648.09</i>	<i>2,728.38</i>	<i>2,114.91</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>974.73</i>	<i>14,526.28</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$85,140.03	\$71,909.73	\$61,063.78	\$55,158.90
Premiums,	—	—	—	—
Municipal indebtedness,	53,219.76	15,000.00	42,000.00	10,132.61
Transfers and refunds,	7,232.21	14,653.35	—	856.22
Agency, trust, and investment,	8,037.21	21,954.97	7,975.38	6,850.63
Total receipts,	\$153,629.21	\$123,518.05	\$111,039.16	\$72,998.36
<i>Balance on hand, including funds,</i>	<i>15,535.06</i>	<i>7,506.98</i>	<i>555.67</i>	<i>11,993.02</i>
GRAND TOTAL,	\$169,164.27	\$131,025.03	\$111,594.83	\$84,991.38

Graded According to Population of 1920 — Continued.

GROUP 9.

PAYMENTS.	Medway POPULATION 2,956	West Bridgewater POPULATION 2,908	Seekonk POPULATION 2,898	Wrentham POPULATION 2,808
Maintenance,	\$67,506.17	\$58,016.80	\$45,484.23	\$44,671.41
<i>Departmental,</i>	61,150.01	50,369.62	45,484.23	41,502.75
General government,	3,238.50	4,464.94	1,970.26	2,894.06
Protection of persons and property,	4,916.78	6,130.16	881.51	5,681.94
Health and sanitation,	1,061.43	729.37	542.93	285.33
Highways,	15,000.15	4,782.30	11,609.10	7,760.58
Charities,	10,158.11	2,261.58	8,439.73	8,018.82
Soldiers' benefits,	3,710.00	1,185.00	240.00	950.00
Schools,	21,172.58	26,331.74	21,452.35	13,607.91
Libraries,	469.56	776.14	177.60	956.36
Recreation,	850.00	1,680.91	—	358.45
Pensions,	—	—	—	—
Unclassified,	572.90	2,029.48	170.75	988.40
<i>Public service enterprises,</i>	6,127.01	7,647.18	—	3,168.66
Electric light,	—	—	—	—
Water,	6,127.01	7,647.18	—	3,168.66
All other,	—	—	—	—
<i>Cemeteries,</i>	229.15	—	—	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	5,938.24	3,746.89	1,657.64	1,920.29
<i>Loans, general purposes,</i>	2,218.24	381.96	1,657.64	188.29
<i>Loans, public service enterprises,</i>	3,720.00	3,364.93	—	1,732.00
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	7,743.73	1,330.85	12,819.12	10,019.53
<i>Departmental,</i>	7,743.73	1,330.85	12,819.12	8,558.42
General government,	—	927.70	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	3,424.39	—	—	3,208.42
Highways,	3,925.49	403.15	12,000.00	5,000.00
Charities,	393.85	—	333.20	—
Schools,	—	—	485.92	650.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	1,161.11
Electric light,	—	—	—	—
Water,	—	—	—	1,161.11
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	57,700.00	32,725.00	33,000.00	13,203.40
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	7,700.00	17,725.00	1,000.00	3,200.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	50,000.00	15,000.00	32,000.00	10,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	3.40
Transfers,	6,945.43	14,353.94	—	592.16
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	6,945.43	14,353.94	—	592.16
Refunds,	286.78	299.41	—	264.06
Agency, trust, and investment,	15,246.34	7,946.10	7,975.38	6,850.63
<i>Taxes and licenses for State,</i>	4,780.60	4,780.60	5,247.00	4,735.72
<i>Taxes for county,</i>	2,281.88	2,648.09	2,728.38	2,114.91
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	8,183.86	517.41	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$73,444.41	\$61,763.69	\$47,141.87	\$46,591.70
Permanent debt (except from sinking funds),	7,700.00	17,725.00	1,000.00	3,200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	7,743.73	1,330.85	12,819.12	10,019.53
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	15,000.00	32,000.00	10,003.40
Transfers (except to sinking funds) and	—	—	—	—
refunds,	7,232.21	14,653.35	—	856.22
Agency, trust, and investment,	15,246.34	7,946.10	7,975.38	6,850.63
Total payments,	\$161,366.69	\$118,418.99	\$100,936.37	\$77,521.48
<i>Balance on hand, including funds,</i>	7,797.58	12,606.04	10,658.46	7,469.90
GRAND TOTAL,	\$169,164.27	\$131,025.03	\$111,594.83	\$84,991.38

¹ Includes \$12,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 10.

RECEIPTS.	Deerfield POPULATION 2,803	Nantucket POPULATION 2,797	Hadley POPULATION 2,784	Wilbraham POPULATION 2,780
REVENUE.	\$70,669.25	\$108,991.63	\$53,834.94	\$38,480.42
General,	67,099.24	100,580.46	51,901.66	33,674.89
<i>Taxes,</i>	<i>65,941.71</i>	<i>98,367.27</i>	<i>46,065.56</i>	<i>28,522.52</i>
Property, poll, and income,	65,094.75	96,239.81	44,803.85	19,375.50
Corporation, bank, etc.,	846.96	2,127.46	1,261.71	9,149.02
<i>Licenses and permits,</i>	<i>435.25</i>	<i>151.50</i>	<i>189.50</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>160.18</i>	<i>184.53</i>	<i>27.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>562.10</i>	<i>1,897.16</i>	<i>5,619.60</i>	<i>5,141.37</i>
For expenses,	562.10	857.36	5,619.60	5,141.37
For outlays,	—	1,039.80	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,570.01	8,411.17	1,933.28	4,805.53
<i>Special assessments,</i>	<i>328.86</i>	<i>806.67</i>	<i>—</i>	<i>104.56</i>
To meet expenses,	—	146.67	—	—
To meet outlays,	328.86	660.00	—	104.56
<i>Privileges,</i>	<i>390.34</i>	<i>360.00</i>	<i>64.85</i>	<i>1,481.59</i>
<i>Departmental,</i>	<i>1,593.79</i>	<i>3,576.93</i>	<i>745.33</i>	<i>2,937.09</i>
General government,	40.00	—	66.28	—
Protection of persons and property,	80.38	43.62	88.35	41.74
Health and sanitation,	—	62.00	79.99	—
Highways,	64.16	—	—	22.38
Charities,	182.50	1,198.31	24.00	2,425.23
Soldiers' benefits,	480.00	2,232.00	24.00	208.00
Schools,	561.75	11.00	81.86	207.10
Libraries,	—	—	24.35	14.64
Recreation,	—	—	181.50	—
Unclassified,	185.00	30.00	175.00	18.00
<i>Public service enterprises,</i>	<i>—</i>	<i>2,847.50</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,847.50	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>22.35</i>	<i>430.95</i>	<i>28.83</i>
<i>Interest,</i>	<i>1,257.02</i>	<i>807.72</i>	<i>692.15</i>	<i>253.46</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	376.71	—	81.99
All other,	1,257.02	431.01	692.15	171.47
NON-REVENUE.	\$61,803.16	\$112,000.21	\$30,843.72	\$17,024.61
Offsets to outlays,	—	2,500.00	250.00	1,546.78
<i>Departmental,</i>	<i>—</i>	<i>2,500.00</i>	<i>250.00</i>	<i>1,546.78</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	45,000.00	90,000.00	18,000.00	6,014.45
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>45,000.00</i>	<i>90,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14.45</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	13.56	—	157.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>13.56</i>	<i>—</i>	<i>157.40</i>
Refunds,	450.88	76.24	744.37	173.34
Agency, trust, and investment,	16,352.28	19,410.41	11,949.35	9,132.64
<i>Taxes and licenses for State,</i>	<i>8,938.39</i>	<i>12,874.67</i>	<i>6,014.61</i>	<i>5,596.80</i>
<i>Taxes for county,</i>	<i>7,405.81</i>	<i>5,850.00</i>	<i>5,290.57</i>	<i>2,183.51</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8.08</i>	<i>685.74</i>	<i>544.17</i>	<i>1,019.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>332.50</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$70,669.25	\$111,491.63	\$54,084.94	\$40,027.20
Premiums,	—	—	—	—
Municipal indebtedness,	45,000.00	90,000.00	18,000.00	6,014.45
Transfers and refunds,	450.88	89.80	744.37	330.74
Agency, trust, and investment,	16,352.28	19,410.41	11,949.35	9,132.64
Total receipts,	\$132,472.41	\$220,991.84	\$84,678.66	\$55,505.03
<i>Balance on hand, including funds,</i>	<i>13,721.50</i>	<i>6,224.23</i>	<i>9,246.41</i>	<i>8,891.23</i>
GRAND TOTAL,	\$146,193.91	\$227,216.07	\$93,925.07	\$64,396.26

Graded According to Population of 1920 — Continued.

GROUP 10.

PAYMENTS.	Deerfield POPULATION 2,803	Nantucket POPULATION 2,797	Hadley POPULATION 2,784	Wilbraham POPULATION 2,780
Maintenance,	\$53,271.49	\$88,272.35	\$47,449.67	\$34,612.17
<i>Departmental,</i>	<i>63,209.54</i>	<i>85,324.64</i>	<i>46,764.77</i>	<i>34,258.61</i>
General government,	4,201.88	5,515.74	2,592.66	1,382.55
Protection of persons and property,	2,104.48	17,460.92	808.55	805.98
Health and sanitation,	1,684.03	3,214.82	623.93	552.89
Highways,	11,853.10	21,677.75	12,300.46	6,830.13
Charities,	1,804.45	7,728.24	1,114.77	2,630.58
Soldiers' benefits,	540.00	1,409.41	22.00	738.00
Schools,	28,855.73	23,010.58	27,763.18	20,211.99
Libraries,	1,168.28	1,500.00	619.88	805.69
Recreation,	289.10	2,429.34	451.34	—
Pensions,	—	—	—	—
Unclassified,	708.49	1,377.84	468.00	300.70
<i>Public service enterprises,</i>	<i>—</i>	<i>2,915.66</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,815.66	—	—
All other,	—	100.00	—	—
<i>Cemeteries,</i>	<i>61.95</i>	<i>32.05</i>	<i>684.90</i>	<i>353.66</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,118.33	3,607.20	1,403.99	149.17
<i>Loans, general purposes,</i>	<i>2,118.33</i>	<i>3,607.20</i>	<i>1,403.99</i>	<i>149.17</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	11,467.62	13,540.37	9,512.51	10,335.80
<i>Departmental,</i>	<i>11,467.62</i>	<i>10,955.95</i>	<i>9,512.51</i>	<i>10,335.80</i>
General government,	248.84	—	—	—
Protection of persons and property,	—	358.75	—	4,613.66
Health and sanitation,	—	1,294.57	—	314.89
Highways,	2,640.53	9,302.63	1,191.86	2,989.37
Charities,	—	—	—	—
Schools,	8,578.25	—	8,320.65	2,417.88
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,584.42</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,584.42	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	43,500.00	100,000.00	12,960.00	6,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,500.00</i>	<i>10,000.00</i>	<i>12,960.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>90,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	13.56	—	157.40
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>13.56</i>	<i>—</i>	<i>157.40</i>
Refunds,	450.88	76.24	744.37	173.34
Agency, trust, and investment,	16,352.28	19,763.12	11,849.35	9,201.23
<i>Taxes and licenses for State,</i>	<i>8,938.39</i>	<i>12,874.67</i>	<i>6,014.61</i>	<i>5,596.80</i>
<i>Taxes for county,</i>	<i>7,405.81</i>	<i>5,850.00</i>	<i>5,290.57</i>	<i>2,183.51</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8.08</i>	<i>1,038.45</i>	<i>544.17</i>	<i>1,088.42</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>332.50</i>
RECAPITULATION.				
Maintenance and interest,	\$55,389.82	\$91,879.55	\$48,853.66	\$34,761.34
Permanent debt (except from sinking funds),	3,500.00	10,000.00	12,960.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	11,467.62	13,540.37	9,512.51	10,335.80
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	40,000.00	90,000.00	10,000.00	6,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	450.88	89.80	744.37	330.74
Agency, trust, and investment,	16,352.28	19,763.12	11,849.35	9,201.23
Total payments,	\$127,160.60	\$225,272.84	\$83,919.89	\$60,629.11
<i>Balance on hand, including funds,</i>	<i>19,033.31</i>	<i>1,943.23</i>	<i>10,005.18</i>	<i>3,767.15</i>
GRAND TOTAL,	\$146,193.91	\$227,216.07	\$93,925.07	\$64,396.26

1 Includes \$960 paid the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 11.

RECEIPTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
REVENUE.	\$111,160.38	\$63,350.07	\$141,899.39	\$57,904.10
General,	100,025.07	53,806.59	136,614.98	48,823.41
<i>Taxes,</i>	<i>99,762.19</i>	<i>52,308.85</i>	<i>155,000.86</i>	<i>45,360.82</i>
Property, poll, and income,	55,210.40	50,615.37	131,466.31	44,180.62
Corporation, bank, etc.,	44,551.79	1,693.48	3,534.55	1,180.20
<i>Licenses and permits,</i>	<i>56.75</i>	<i>42.00</i>	<i>605.50</i>	<i>78.00</i>
<i>Fines and forfeits,</i>	<i>60.00</i>	<i>13.73</i>	<i>123.22</i>	<i>112.00</i>
<i>Grants and gifts,</i>	<i>146.13</i>	<i>1,442.01</i>	<i>885.40</i>	<i>3,272.59</i>
For expenses,	146.13	1,442.01	885.40	3,272.59
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	11,135.31	9,543.48	5,284.41	9,080.69
<i>Special assessments,</i>	<i>201.67</i>	<i>293.70</i>	<i>—</i>	<i>33.00</i>
To meet expenses,	201.67	293.70	—	33.00
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,099.72</i>	<i>776.15</i>	<i>—</i>	<i>479.90</i>
<i>Departmental,</i>	<i>7,264.37</i>	<i>7,311.56</i>	<i>4,729.89</i>	<i>1,558.70</i>
General government,	1,554.35	302.00	3,119.74	238.00
Protection of persons and property,	626.52	332.40	51.33	64.37
Health and sanitation,	267.75	323.49	18.82	115.71
Highways,	1,953.64	—	300.00	375.78
Charities,	1,379.38	3,459.84	12.00	75.55
Soldiers' benefits,	248.00	2,318.00	216.00	144.00
Schools,	344.19	498.69	1,012.00	436.14
Libraries,	132.54	77.14	—	11.65
Recreation,	758.00	—	—	—
Unclassified,	—	—	—	97.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>11.05</i>	<i>5,133.65</i>
Electric light,	—	—	—	—
Water,	—	—	—	5,133.65
All other,	—	—	11.05	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>269.69</i>	<i>97.00</i>
<i>Interest,</i>	<i>2,561.47</i>	<i>1,162.07</i>	<i>283.78</i>	<i>1,778.44</i>
On sinking funds,	—	—	—	512.70
On trust and investment funds,	1,917.79	47.84	176.82	254.94
All other,	643.68	1,114.23	106.96	1,010.80
NON-REVENUE.	\$69,435.77	\$49,790.50	\$145,591.19	\$59,460.77
Offsets to outlays,	—	2,371.20	952.40	400.00
<i>Departmental,</i>	<i>—</i>	<i>2,371.20</i>	<i>952.40</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	40,000.00	35,000.00	115,254.38	48,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>35,000.00</i>	<i>90,000.00</i>	<i>48,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>254.38</i>	<i>—</i>
Transfers,	822.19	100.00	176.82	927.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	822.19	100.00	176.82	927.00
Refunds,	8.00	4,529.19	22.63	—
Agency, trust, and investment,	28,605.58	7,790.11	29,184.96	10,133.77
<i>Taxes and licenses for State,</i>	<i>12,874.48</i>	<i>5,247.00</i>	<i>17,247.38</i>	<i>5,262.80</i>
<i>Taxes for county,</i>	<i>5,508.00</i>	<i>2,543.11</i>	<i>11,742.89</i>	<i>4,668.15</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>10,223.10</i>	<i>—</i>	<i>194.69</i>	<i>202.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$111,160.38	\$65,721.27	\$142,851.79	\$58,304.10
Premiums,	—	—	254.38	—
Municipal indebtedness,	40,000.00	35,000.00	115,000.00	48,000.00
Transfers and refunds,	830.19	4,629.19	199.45	927.00
Agency, trust, and investment,	28,605.58	7,790.11	29,184.96	10,133.77
Total receipts,	\$180,596.15	\$113,140.57	\$287,490.58	\$117,364.87
<i>Balance on hand, including funds,</i>	<i>22,924.05</i>	<i>14,471.17</i>	<i>10,613.19</i>	<i>9,240.03</i>
GRAND TOTAL,	\$203,520.20	\$127,611.74	\$298,103.77	\$126,604.90

Graded According to Population of 1920 — Continued.

GROUP 11.

PAYMENTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
Maintenance,	\$87,325.63	\$55,118.22	\$118,554.18	\$43,217.33
<i>Departmental,</i>	<i>87,300.13</i>	<i>55,018.22</i>	<i>117,521.76</i>	<i>42,334.23</i>
General government,	5,687.81	3,067.52	13,312.01	3,124.42
Protection of persons and property,	16,070.91	8,528.15	10,046.50	478.02
Health and sanitation,	493.01	1,053.29	6,814.48	568.70
Highways,	22,730.28	11,097.66	31,826.58	14,318.11
Charities,	3,484.94	7,539.56	5,256.45	662.43
Soldiers' benefits,	456.00	1,839.30	288.00	144.00
Schools,	29,024.59	18,972.85	45,499.40	21,292.28
Libraries,	5,846.21	1,206.65	350.60	520.19
Recreation,	3,242.03	1,028.08	1,777.63	470.42
Pensions,	—	—	—	—
Unclassified,	264.35	685.16	2,350.11	755.66
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>694.10</i>
Electric light,	—	—	—	—
Water,	—	—	—	694.10
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>25.50</i>	<i>100.00</i>	<i>1,032.42</i>	<i>189.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	897.23	1,672.50	1,890.15	5,086.81
<i>Loans, general purposes,</i>	<i>897.23</i>	<i>1,672.50</i>	<i>1,890.15</i>	<i>3,086.81</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,727.90	4,503.32	24,748.04	4,225.12
<i>Departmental,</i>	<i>6,727.90</i>	<i>4,503.32</i>	<i>24,748.04</i>	<i>4,225.12</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,059.92	—	102.00
Health and sanitation,	—	—	2,556.66	—
Highways,	5,855.35	3,443.40	22,191.38	4,123.12
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	872.55	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	40,000.00	31,500.00	100,200.00	52,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,500.00</i>	<i>10,200.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>90,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	822.19	100.00	176.82	927.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>903.00</i>
<i>All other,</i>	<i>822.19</i>	<i>100.00</i>	<i>176.82</i>	<i>24.00</i>
Refunds,	8.00	4,529.19	22.63	—
Agency, trust, and investment,	28,592.29	7,790.11	29,184.96	11,804.41
<i>Taxes and licenses for State,</i>	<i>12,874.48</i>	<i>5,247.00</i>	<i>17,247.38</i>	<i>5,262.80</i>
<i>Taxes for county,</i>	<i>5,508.00</i>	<i>2,543.11</i>	<i>11,742.89</i>	<i>4,668.15</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>10,209.81</i>	<i>—</i>	<i>194.69</i>	<i>1,873.46</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$88,222.86	\$56,790.72	\$120,444.33	\$48,304.14
Permanent debt (except from sinking funds),	—	1,500.00	10,200.00	2,000.00
Sinking fund requirements from revenue,	—	—	—	903.00
Outlays,	6,727.90	4,503.32	24,748.04	4,225.12
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	40,000.00	30,000.00	90,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	830.19	4,629.19	199.45	24.00
Agency, trust, and investment,	28,592.29	7,790.11	29,184.96	11,804.41
Total payments,	\$164,373.24	\$105,213.34	\$274,776.78	\$117,260.67
<i>Balance on hand, including funds,</i>	<i>39,146.96</i>	<i>22,398.40</i>	<i>23,326.99</i>	<i>9,344.23</i>
GRAND TOTAL,	\$203,520.20	\$127,611.74	\$298,103.77	\$126,604.90

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 12.

RECEIPTS.	Groveland POPULATION 2,650	Cohasset POPULATION 2,639	Longmeadow POPULATION 2,618	North Brookfield POPULATION 2,610
REVENUE.	\$69,643.33	\$168,738.61	\$99,829.82	\$53,328.17
General,	46,446.27	147,109.16	82,691.56	34,989.22
<i>Taxes,</i>	<i>44,420.53</i>	<i>146,185.92</i>	<i>81,796.75</i>	<i>32,263.32</i>
Property, poll, and income,	43,432.49	138,617.00	80,358.07	31,002.73
Corporation, bank, etc.,	988.04	7,568.92	1,438.68	1,260.59
<i>Licenses and permits,</i>	<i>75.00</i>	<i>423.25</i>	<i>20.00</i>	<i>540.75</i>
<i>Fines and forfeits,</i>	<i>48.50</i>	<i>250.80</i>	<i>47.00</i>	<i>108.95</i>
<i>Grants and gifts,</i>	<i>1,902.24</i>	<i>249.19</i>	<i>827.81</i>	<i>2,076.20</i>
For expenses,	1,902.24	249.19	827.81	2,076.20
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	23,197.06	21,629.45	17,138.26	18,338.95
<i>Special assessments,</i>	<i>685.39</i>	<i>6,486.60</i>	<i>2,316.97</i>	—
To meet expenses,	585.39	6,486.60	16.97	—
To meet outlays,	—	—	2,300.00	—
<i>Privileges,</i>	<i>2,763.62</i>	—	<i>1,617.49</i>	—
<i>Departmental,</i>	<i>4,612.91</i>	<i>11,868.94</i>	<i>991.15</i>	<i>7,103.63</i>
General government,	—	1,161.28	224.55	1,087.65
Protection of persons and property,	64.81	1,360.02	—	42.76
Health and sanitation,	—	20.40	—	42.00
Highways,	10.12	1,293.67	129.52	500.00
Charities,	1,635.36	3,662.04	9.44	4,087.61
Soldiers' benefits,	2,321.00	1,778.00	246.00	570.00
Schools,	351.15	1,975.62	368.09	491.20
Libraries,	18.47	27.21	—	206.35
Recreation,	4.00	246.36	3.75	40.19
Unclassified,	108.00	344.34	9.80	35.87
<i>Public service enterprises,</i>	<i>13,450.25</i>	<i>100.00</i>	<i>9,491.47</i>	<i>8,130.42</i>
Electric light,	8,940.59	—	—	—
Water,	4,509.66	—	9,491.47	8,130.42
All other,	—	100.00	—	—
<i>Cemeteries,</i>	<i>785.50</i>	<i>334.64</i>	—	<i>555.59</i>
<i>Interest,</i>	<i>1,099.39</i>	<i>2,839.87</i>	<i>2,721.18</i>	<i>2,549.31</i>
On sinking funds,	—	—	1,377.40	—
On trust and investment funds,	120.74	2,096.11	—	2,250.00
All other,	978.65	743.26	1,343.78	299.31
NON-REVENUE.	\$33,159.26	\$152,060.04	\$114,868.90	\$40,135.97
Offsets to outlays,	—	12.24	4,326.71	—
<i>Departmental,</i>	—	<i>12.24</i>	<i>1,527.92</i>	—
<i>Public service enterprises,</i>	—	—	<i>2,798.79</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	25,000.00	129,122.42	82,795.75	27,500.00
<i>Loans, general purposes,</i>	—	<i>10,047.42</i>	<i>32,500.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>119,000.00</i>	<i>50,000.00</i>	<i>27,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	<i>75.00</i>	—	—
<i>Premiums,</i>	—	—	<i>295.75</i>	—
Transfers,	132.24	150.00	600.00	2,250.00
<i>From sinking funds,</i>	—	—	—	—
All other,	132.24	150.00	600.00	2,250.00
Refunds,	561.04	105.16	267.55	350.73
Agency, trust, and investment,	7,465.98	22,670.22	26,878.89	10,035.24
<i>Taxes and licenses for State,</i>	<i>3,731.20</i>	<i>14,000.41</i>	<i>9,347.62</i>	<i>5,770.49</i>
<i>Taxes for county,</i>	<i>2,597.97</i>	<i>6,623.02</i>	<i>3,659.19</i>	<i>2,253.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,136.81</i>	<i>2,046.79</i>	<i>13,892.08</i>	<i>2,011.75</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$69,643.33	\$168,750.85	\$104,156.53	\$53,328.17
Premiums,	—	—	295.75	—
Municipal indebtedness,	25,000.00	129,122.42	82,500.00	27,500.00
Transfers and refunds,	693.28	255.16	867.55	2,600.73
Agency, trust, and investment,	7,465.98	22,670.22	26,878.89	10,035.24
Total receipts,	\$102,802.59	\$320,798.65	\$214,698.72	\$93,464.14
Balance on hand, including funds,	10,169.32	346.90	3,656.39	3,374.35
GRAND TOTAL,	\$112,971.91	\$321,145.55	\$218,355.11	\$96,838.49

Graded According to Population of 1920 — Continued.

GROUP 12.

PAYMENTS.	Groveland POPULATION 2,650	Cohasset POPULATION 2,639	Longmeadow POPULATION 2,618	North Brookfield POPULATION 2,610
Maintenance,	\$54,463.32	\$146,887.93	\$67,213.04	\$52,995.60
<i>Departmental,</i>	<i>44,187.93</i>	<i>146,398.18</i>	<i>62,681.28</i>	<i>46,747.57</i>
General government,	3,012.57	11,024.59	6,297.41	3,011.09
Protection of persons and property,	3,733.50	31,673.22	1,784.45	2,911.09
Health and sanitation,	131.27	2,593.56	3,893.67	656.91
Highways,	10,591.53	34,359.15	15,123.86	10,037.72
Charities,	3,539.36	11,165.56	611.79	6,973.81
Soldiers' benefits,	1,467.09	2,409.05	342.00	509.00
Schools,	19,581.00	44,566.91	31,937.81	18,688.10
Libraries,	800.71	3,150.43	881.52	2,071.68
Recreation,	314.46	3,764.45	1,350.23	1,331.90
Pensions,	—	—	—	—
Unclassified,	1,016.44	1,691.26	458.54	556.27
<i>Public service enterprises,</i>	<i>9,460.16</i>	<i>52.80</i>	<i>4,531.76</i>	<i>5,659.69</i>
Electric light,	7,762.87	—	—	—
Water,	1,697.29	—	4,531.76	5,659.69
All other,	—	52.80	—	—
<i>Cemeteries,</i>	<i>815.23</i>	<i>426.45</i>	<i>—</i>	<i>588.34</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>10.50</i>	<i>—</i>	<i>—</i>
Interest,	3,872.91	3,207.70	5,594.73	1,826.93
<i>Loans, general purposes,</i>	<i>1,375.41</i>	<i>3,207.70</i>	<i>4,174.73</i>	<i>1,226.93</i>
<i>Loans, public service enterprises,</i>	<i>2,497.50</i>	<i>—</i>	<i>1,420.00</i>	<i>600.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,967.51	16,319.27	25,254.14	—
<i>Departmental,</i>	<i>640.77</i>	<i>15,801.27</i>	<i>23,234.69</i>	<i>—</i>
General government,	—	1,000.00	—	—
Protection of persons and property,	—	—	114.38	—
Health and sanitation,	—	12,291.63	4,889.29	—
Highways,	581.57	805.27	17,772.36	—
Charities,	—	—	—	—
Schools,	—	1,704.37	458.66	—
Libraries,	59.20	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,326.74</i>	<i>518.00</i>	<i>2,019.45</i>	<i>—</i>
Electric light,	771.04	—	—	—
Water,	1,555.70	—	2,019.45	—
All other,	—	518.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,350.00	125,407.31	63,600.00	28,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,350.00</i>	<i>6,020.90</i>	<i>13,600.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>119,000.00</i>	<i>50,000.00</i>	<i>23,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>386.41</i>	<i>—</i>	<i>—</i>
Transfers,	132.24	150.00	600.00	2,250.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
<i>All other,</i>	<i>132.24</i>	<i>150.00</i>	<i>—</i>	<i>2,250.00</i>
Refunds,	561.04	105.16	267.55	350.73
Agency, trust, and investment,	7,465.98	23,190.81	30,865.26	10,035.24
<i>Taxes and licenses for State,</i>	<i>3,731.20</i>	<i>14,000.41</i>	<i>9,347.62</i>	<i>5,770.49</i>
<i>Taxes for county,</i>	<i>2,597.97</i>	<i>6,623.02</i>	<i>3,639.19</i>	<i>2,253.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,136.81</i>	<i>2,567.38</i>	<i>17,878.45</i>	<i>2,011.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION				
Maintenance and interest,	\$58,336.23	\$150,095.63	\$72,807.77	\$54,822.53
Permanent debt (except from sinking funds),	5,350.00	6,020.90	13,600.00	5,000.00
Sinking fund requirements from revenue,	—	—	600.00	—
Outlays,	2,967.51	16,319.27	25,254.14	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	25,000.00	119,386.41	50,000.00	23,000.00
Transfers (except to sinking funds) and refunds,	693.28	255.16	267.55	2,600.73
Agency, trust, and investment,	7,465.98	23,190.81	30,865.26	10,035.24
Total payments,	\$99,813.00	\$315,268.18	\$193,394.72	\$95,468.50
<i>Balance on hand, including funds,</i>	<i>13,158.91</i>	<i>5,877.37</i>	<i>24,960.39</i>	<i>1,379.99</i>
GRAND TOTAL,	\$112,971.91	\$321,145.55	\$218,355.11	\$96,838.49

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 13.

RECEIPTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
REVENUE.	\$72,432.61	\$51,782.46	\$65,030.15	\$57,144.19
General,	56,826.23	45,513.27	53,339.75	47,446.84
<i>Taxes,</i>	<i>54,076.80</i>	<i>41,026.77</i>	<i>50,963.62</i>	<i>45,464.03</i>
Property, poll, and income,	49,340.25	38,675.96	46,735.57	39,897.44
Corporation, bank, etc.,	4,735.55	2,350.81	4,228.05	5,556.59
<i>Licenses and permits,</i>	<i>302.00</i>	<i>414.00</i>	<i>118.33</i>	<i>2.50</i>
<i>Fines and forfeits,</i>	<i>162.00</i>	<i>11.45</i>	<i>8.36</i>	<i>26.00</i>
<i>Grants and gifts,</i>	<i>2,286.43</i>	<i>4,061.05</i>	<i>2,249.44</i>	<i>1,965.31</i>
For expenses,	2,286.43	4,061.05	2,249.44	1,965.31
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	15,606.38	6,269.19	11,690.40	9,697.35
<i>Special assessments,</i>	<i>694.46</i>	—	<i>495.25</i>	—
To meet expenses,	694.46	—	495.25	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>5,866.57</i>	<i>649.59</i>	<i>2,184.92</i>	<i>5,003.43</i>
<i>Departmental,</i>	<i>6,721.94</i>	<i>5,048.32</i>	<i>5,549.16</i>	<i>3,851.47</i>
General government,	180.00	43.28	4.76	46.00
Protection of persons and property,	2,116.05	—	1,454.22	30.17
Health and sanitation,	137.00	—	—	—
Highways,	127.13	20.40	104.68	2.10
Charities,	3,261.27	4,172.44	1,848.11	2,187.81
Soldiers' benefits,	820.83	684.00	2,079.50	1,127.00
Schools,	5.00	108.00	45.27	409.13
Libraries,	49.91	11.35	—	26.76
Recreation,	—	—	—	—
Unclassified,	24.75	8.85	12.62	22.50
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>270.75</i>	<i>250.50</i>	<i>611.65</i>	—
<i>Interest,</i>	<i>2,052.66</i>	<i>320.78</i>	<i>2,849.42</i>	<i>842.45</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	328.12	165.90	1,742.28	101.88
All other,	1,724.54	154.88	1,107.14	740.57
NON-REVENUE.	\$69,054.98	\$32,461.09	\$57,770.50	\$48,329.45
Offsets to outlays,	7,036.05	—	—	3,000.00
<i>Departmental,</i>	<i>7,036.05</i>	—	—	<i>3,000.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	52,700.00	25,000.00	48,000.00	35,000.00
<i>Loans, general purposes,</i>	<i>1,200.00</i>	—	—	<i>30,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>51,500.00</i>	<i>25,000.00</i>	<i>48,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	764.26	205.90	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>764.26</i>	<i>205.90</i>	—	—
Refunds,	22.52	—	605.93	—
Agency, trust, and investment,	8,532.15	7,255.19	9,164.57	10,329.45
<i>Taxes and licenses for State,</i>	<i>5,363.60</i>	<i>4,322.60</i>	<i>5,247.00</i>	<i>6,646.20</i>
<i>Taxes for county,</i>	<i>2,599.63</i>	<i>1,803.00</i>	<i>2,906.46</i>	<i>3,455.95</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>568.92</i>	<i>1,129.59</i>	<i>1,011.12</i>	<i>227.30</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$79,468.66	\$51,782.46	\$65,030.15	\$60,144.19
Premiums,	—	—	—	—
Municipal indebtedness,	52,700.00	25,000.00	48,000.00	35,000.00
Transfers and refunds,	786.78	205.90	605.93	—
Agency, trust, and investment,	8,532.15	7,255.19	9,164.57	10,329.45
Total receipts,	\$141,487.59	\$84,243.55	\$122,800.65	\$105,473.64
<i>Balance on hand, including funds,</i>	<i>1,365.28</i>	<i>2,677.54</i>	<i>3,103.27</i>	<i>11,129.69</i>
GRAND TOTAL,	\$142,852.87	\$86,921.09	\$125,903.92	\$116,603.33

Graded According to Population of 1920 — Continued.

GROUP 13.

PAYMENTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
Maintenance,	\$61,276.41	\$48,156.49	\$58,278.12	\$42,212.73
<i>Departmental,</i>	<i>60,595.29</i>	<i>47,549.77</i>	<i>57,083.87</i>	<i>42,212.73</i>
General government,	4,408.13	2,879.98	3,614.34	3,557.01
Protection of persons and property,	8,629.94	1,029.88	5,567.83	1,609.48
Health and sanitation,	1,077.15	644.34	925.92	716.75
Highways,	12,114.88	10,550.28	14,872.17	8,226.69
Charities,	7,723.75	6,956.84	8,211.45	5,451.72
Soldiers' benefits,	370.00	1,148.72	2,038.28	708.00
Schools,	23,920.71	22,935.74	19,158.90	20,234.04
Libraries,	574.35	526.74	1,596.43	843.16
Recreation,	860.81	465.75	200.00	500.40
Pensions,	—	—	—	—
Unclassified,	915.57	411.50	898.55	365.48
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>681.12</i>	<i>599.72</i>	<i>1,184.25</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>7.00</i>	<i>10.00</i>	<i>—</i>
Interest,	3,442.34	1,421.62	1,894.61	1,602.50
<i>Loans, general purposes,</i>	<i>3,442.34</i>	<i>1,421.62</i>	<i>1,894.61</i>	<i>1,602.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	9,523.61	537.89	1,240.81	43,115.95
<i>Departmental,</i>	<i>9,523.61</i>	<i>—</i>	<i>1,240.81</i>	<i>43,115.95</i>
General government,	—	—	—	—
Protection of persons and property,	3,877.26	—	—	—
Health and sanitation,	—	—	—	—
Highways,	4,117.50	—	1,240.81	41,068.48
Charities,	—	—	—	—
Schools,	1,528.85	—	—	2,047.47
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>537.89</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	537.89	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	52,750.00	25,900.00	51,700.00	13,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,750.00</i>	<i>900.00</i>	<i>8,700.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>51,000.00</i>	<i>25,000.00</i>	<i>43,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	764.26	205.90	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>764.26</i>	<i>205.90</i>	<i>—</i>	<i>—</i>
Refunds,	22.52	—	605.93	—
Agency, trust, and investment,	8,378.83	7,022.49	9,468.59	10,403.29
<i>Taxes and licenses for State,</i>	<i>5,363.60</i>	<i>4,322.60</i>	<i>5,247.00</i>	<i>6,646.20</i>
<i>Taxes for county,</i>	<i>2,599.63</i>	<i>1,803.00</i>	<i>2,906.45</i>	<i>3,455.95</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>415.60</i>	<i>896.89</i>	<i>1,315.14</i>	<i>301.14</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$64,718.75	\$49,578.11	\$60,172.73	\$43,815.23
Permanent debt (except from sinking funds),	1,750.00	900.00	8,700.00	13,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	9,523.61	537.89	1,240.81	43,115.95
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	51,000.00	25,000.00	43,000.00	—
Transfers (except to sinking funds) and refunds,	786.78	205.90	605.93	—
Agency, trust, and investment,	8,378.83	7,022.49	9,468.59	10,403.29
Total payments,	\$136,157.97	\$83,244.39	\$123,188.06	\$110,334.47
Balance on hand, including funds,	6,694.90	3,676.70	2,715.86	6,268.86
GRAND TOTAL,	\$142,852.87	\$86,921.09	\$125,903.92	\$116,603.33

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 14.

RECEIPTS.	Harvard POPULATION 2,546	Scituate POPULATION 2,534	Bourne POPULATION 2,530	Kingston POPULATION 2,505
REVENUE.	\$43,076.30	\$177,300.79	\$121,846.73	\$55,860.73
General,	32,098.49	166,744.18	115,738.05	41,736.38
<i>Taxes,</i>	<i>30,700.28</i>	<i>161,534.26</i>	<i>114,294.40</i>	<i>39,818.38</i>
Property, poll, and income,	28,308.56	156,969.24	109,647.86	37,484.09
Corporation, bank, etc.,	2,391.72	4,565.02	4,646.54	2,334.29
<i>Licenses and permits,</i>	<i>5.20</i>	<i>97.00</i>	<i>93.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>19.05</i>	<i>43.90</i>	<i>590.00</i>	<i>25.00</i>
<i>Grants and gifts,</i>	<i>1,373.96</i>	<i>5,069.02</i>	<i>760.65</i>	<i>1,892.00</i>
For expenses,	1,373.96	386.49	760.65	1,892.00
For outlays,	—	4,682.53	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	10,977.81	10,556.61	6,108.68	14,124.35
<i>Special assessments,</i>	<i>1,257.16</i>	<i>235.00</i>	<i>—</i>	<i>—</i>
To meet expenses,	1,257.16	—	—	—
To meet outlays,	—	235.00	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>361.94</i>	<i>629.36</i>
<i>Departmental,</i>	<i>5,995.68</i>	<i>5,483.91</i>	<i>4,427.91</i>	<i>4,172.06</i>
General government,	374.80	112.27	610.64	507.00
Protection of persons and property,	543.65	1,290.28	1,358.29	506.18
Health and sanitation,	—	9.00	—	—
Highways,	67.45	713.56	165.23	—
Charities,	4,692.00	68.00	1,019.83	120.00
Soldiers' benefits,	72.00	3,212.00	813.00	2,232.00
Schools,	—	78.80	400.63	734.90
Libraries,	245.78	—	11.33	71.98
Recreation,	—	—	—	—
Unclassified,	—	—	48.96	—
<i>Public service enterprises,</i>	<i>10.80</i>	<i>—</i>	<i>650.14</i>	<i>7,349.55</i>
Electric light,	—	—	—	—
Water,	—	—	—	7,349.55
All other,	10.80	—	650.14	—
<i>Cemeteries,</i>	<i>677.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>3,036.23</i>	<i>4,837.70</i>	<i>668.69</i>	<i>1,973.38</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,826.66	283.58	—	1,749.54
All other,	209.57	4,554.12	668.69	223.84
NON-REVENUE.	\$20,954.49	\$127,060.68	\$108,602.20	\$28,500.60
Offsets to outlays,	633.34	40.75	710.00	567.60
<i>Departmental,</i>	<i>633.34</i>	<i>40.75</i>	<i>710.00</i>	<i>567.60</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	105,000.00	80,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,000.00</i>	<i>105,000.00</i>	<i>80,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	373.47	230.07	—	303.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>373.47</i>	<i>230.07</i>	<i>—</i>	<i>303.50</i>
Refunds,	13.00	90.73	479.82	744.38
Agency, trust, and investment,	11,934.68	21,699.13	27,412.38	6,885.12
<i>Taxes and licenses for State,</i>	<i>4,552.76</i>	<i>13,642.20</i>	<i>13,175.80</i>	<i>4,430.80</i>
<i>Taxes for county,</i>	<i>1,953.00</i>	<i>7,556.93</i>	<i>13,872.11</i>	<i>2,454.32</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,428.92</i>	<i>500.00</i>	<i>364.47</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$43,709.64	\$177,341.54	\$122,556.73	\$56,428.33
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	105,000.00	80,000.00	20,000.00
Transfers and refunds,	386.47	320.80	479.82	1,047.88
Agency, trust, and investment,	11,934.68	21,699.13	27,412.38	6,885.12
Total receipts,	\$64,030.79	\$304,361.47	\$230,448.93	\$84,361.33
<i>Balance on hand, including funds,</i>	<i>8,150.82</i>	<i>8,730.06</i>	<i>11,486.88</i>	<i>5,656.97</i>
GRAND TOTAL,	\$72,181.61	\$313,091.53	\$241,935.81	\$90,018.30

Graded According to Population of 1920 — Continued.

GROUP 14.

PAYMENTS.	Harvard POPULATION 2,546	Scituate POPULATION 2,534	Bourne POPULATION 2,530	Kingston POPULATION 2,505
Maintenance,	\$37,541.85	\$125,221.34	\$93,113.18	\$52,797.99
<i>Departmental,</i>	<i>36,635.01</i>	<i>125,221.34</i>	<i>92,502.19</i>	<i>48,502.85</i>
General government,	2,731.00	7,769.76	7,799.31	3,225.52
Protection of persons and property,	3,387.62	20,744.73	6,155.67	3,899.17
Health and sanitation,	1,793.04	1,514.51	3,218.80	474.00
Highways,	8,631.00	40,808.10	23,304.58	10,731.68
Charities,	5,172.65	8,877.48	6,092.02	3,281.65
Soldiers' benefits,	72.00	3,083.15	1,884.09	1,857.00
Schools,	10,738.14	33,703.95	39,928.57	21,618.64
Libraries,	2,002.95	1,000.00	1,765.68	1,504.62
Recreation,	1,753.58	2,729.01	1,375.33	23.50
Pensions,	—	—	—	—
Unclassified,	353.03	4,990.65	978.14	1,887.07
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>610.99</i>	<i>4,239.14</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,239.14
All other,	—	—	610.99	—
<i>Cemeteries,</i>	<i>906.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>56.00</i>
Interest,	115.57	6,673.14	4,995.99	765.75
<i>Loans, general purposes,</i>	<i>115.57</i>	<i>6,673.14</i>	<i>4,995.99</i>	<i>715.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>60.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,929.89	18,008.45	9,836.61	162.00
<i>Departmental,</i>	<i>4,759.17</i>	<i>18,008.45</i>	<i>9,836.61</i>	<i>162.00</i>
General government,	—	—	—	—
Protection of persons and property,	430.00	40.75	—	—
Health and sanitation,	—	—	—	162.00
Highways,	4,254.28	4,390.83	9,836.61	—
Charities,	—	—	—	—
Schools,	74.89	7,493.00	—	—
Libraries,	—	—	—	—
Recreation,	—	6,083.87	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,170.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	1,170.72	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	128,650.00	89,950.00	22,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>8,650.00</i>	<i>10,950.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,000.00</i>	<i>120,000.00</i>	<i>79,000.00</i>	<i>22,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	373.47	230.07	—	303.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>373.47</i>	<i>230.07</i>	<i>—</i>	<i>303.50</i>
Refunds,	13.00	90.73	479.82	744.38
Agency, trust, and investment,	11,364.07	21,699.13	27,412.38	6,998.99
<i>Taxes and licenses for State,</i>	<i>4,552.76</i>	<i>13,642.20</i>	<i>13,175.80</i>	<i>4,430.80</i>
<i>Taxes for county,</i>	<i>1,953.00</i>	<i>7,556.93</i>	<i>13,872.11</i>	<i>2,454.32</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,858.31</i>	<i>500.00</i>	<i>364.47</i>	<i>113.87</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$37,657.42	\$131,894.48	\$98,109.17	\$53,563.74
Permanent debt (except from sinking funds),	—	8,650.00	10,950.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,929.89	18,008.45	9,836.61	162.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	120,000.00	79,000.00	22,000.00
Transfers (except to sinking funds) and refunds,	386.47	320.80	479.82	1,047.88
Agency, trust, and investment,	11,364.07	21,699.13	27,412.38	6,998.99
Total payments,	\$63,337.85	\$300,572.86	\$225,787.98	\$84,272.61
<i>Balance on hand, including funds,</i>	<i>8,843.76</i>	<i>12,518.67</i>	<i>16,147.83</i>	<i>5,745.69</i>
GRAND TOTAL,	\$72,181.61	\$313,091.53	\$241,935.81	\$90,018.30

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 15.

RECEIPTS.	Pepperell POPULATION 2,468	Sharon POPULATION 2,467	Manchester POPULATION 2,466	Lancaster POPULATION 2,461
REVENUE.	\$75,491.29	\$106,116.56	\$249,345.36	\$100,400.54
General,	57,692.36	85,850.04	224,170.35	81,386.27
<i>Taxes,</i>	<i>56,450.75</i>	<i>85,171.16</i>	<i>223,762.41</i>	<i>79,852.16</i>
Property, poll, and income,	50,614.51	83,349.31	180,804.99	76,256.45
Corporation, bank, etc.,	5,836.24	1,821.85	42,957.42	3,595.71
<i>Licenses and permits,</i>	<i>62.00</i>	<i>135.50</i>	<i>159.00</i>	<i>33.00</i>
<i>Fines and forfeits,</i>	<i>95.76</i>	<i>52.00</i>	<i>52.00</i>	<i>50.60</i>
<i>Grants and gifts,</i>	<i>1,083.85</i>	<i>491.38</i>	<i>196.94</i>	<i>1,450.51</i>
For expenses,	1,083.85	491.38	196.94	1,450.51
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	17,798.93	20,266.52	25,175.01	19,014.27
<i>Special assessments,</i>	<i>711.15</i>	<i>653.98</i>	<i>496.57</i>	<i>—</i>
To meet expenses,	711.15	653.98	496.57	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>26.85</i>	<i>—</i>	<i>2,920.59</i>
<i>Departmental,</i>	<i>4,798.79</i>	<i>3,984.79</i>	<i>4,919.80</i>	<i>6,494.93</i>
General government,	291.00	633.85	646.50	153.00
Protection of persons and property,	583.72	409.67	119.56	173.20
Health and sanitation,	—	—	1,675.57	—
Highways,	15.50	33.00	108.25	152.75
Charities,	3,122.65	611.01	979.20	4,745.16
Soldiers' benefits,	354.00	1,489.00	1,335.00	452.00
Schools,	122.92	249.05	9.92	656.94
Libraries,	67.00	122.42	25.80	146.06
Recreation,	1.00	127.69	—	—
Unclassified,	241.00	309.10	20.00	15.82
<i>Public service enterprises,</i>	<i>7,893.24</i>	<i>12,893.77</i>	<i>17,158.65</i>	<i>8,168.02</i>
Electric light,	—	—	—	—
Water,	7,893.24	12,888.17	17,158.65	8,168.02
All other,	—	5.60	—	—
<i>Cemeteries,</i>	<i>248.00</i>	<i>—</i>	<i>472.00</i>	<i>613.41</i>
<i>Interest,</i>	<i>4,147.75</i>	<i>2,707.13</i>	<i>2,127.99</i>	<i>847.32</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,411.09	888.76	416.83	631.59
All other,	1,736.66	1,818.37	1,711.16	185.73
NON-REVENUE.	\$41,785.05	\$106,264.33	\$148,538.17	\$63,265.18
Offsets to outlays,	1,450.75	15,822.85	1,066.00	95.74
<i>Departmental,</i>	<i>1,400.00</i>	<i>12,822.85</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>50.75</i>	<i>3,000.00</i>	<i>1,066.00</i>	<i>95.74</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	26,000.00	75,000.00	100,000.00	51,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>26,000.00</i>	<i>70,000.00</i>	<i>100,000.00</i>	<i>51,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,865.87	2,066.41	1,753.64	502.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,865.87</i>	<i>2,066.41</i>	<i>1,753.64</i>	<i>502.50</i>
Refunds,	118.96	368.82	10.13	1,208.09
Agency, trust, and investment,	11,349.47	13,006.25	45,708.40	10,458.85
<i>Taxes and licenses for State,</i>	<i>6,552.09</i>	<i>7,928.80</i>	<i>26,642.49</i>	<i>5,713.40</i>
<i>Taxes for county,</i>	<i>3,108.25</i>	<i>3,784.58</i>	<i>13,429.32</i>	<i>2,454.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,689.13</i>	<i>1,292.87</i>	<i>736.59</i>	<i>2,291.45</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$76,942.04	\$121,939.41	\$250,411.36	\$100,496.28
Premiums,	—	—	—	—
Municipal indebtedness,	26,000.00	75,000.00	100,000.00	51,000.00
Transfers and refunds,	2,984.83	2,435.23	1,763.77	1,710.59
Agency, trust, and investment,	11,349.47	13,006.25	45,708.40	10,458.85
Total receipts,	\$117,276.34	\$212,380.89	\$397,883.53	\$163,665.72
Balance on hand, including funds,	375.34	22,980.46	109,704.39	965.82
GRAND TOTAL,	\$117,651.68	\$235,361.35	\$507,587.92	\$164,631.54

Graded According to Population of 1920 — Continued.

GROUP 15.

PAYMENTS.	Pepperell POPULATION 2,468	Sharon POPULATION 2,467	Manchester POPULATION 2,466	Lancaster POPULATION 2,461
Maintenance,	\$56,514.44	\$75,176.48	\$189,476.66	\$79,845.67
<i>Departmental,</i>	51,023.33	70,144.51	158,441.37	72,684.73
General government,	2,971.76	8,076.27	19,626.14	4,893.49
Protection of persons and property,	6,943.89	9,022.38	28,140.87	9,457.83
Health and sanitation,	955.63	1,062.19	17,191.57	1,329.13
Highways,	7,514.76	15,635.63	29,315.22	19,081.36
Charities,	6,185.85	2,296.11	6,027.87	8,045.19
Soldiers' benefits,	1,169.28	1,227.50	1,094.00	388.00
Schools,	21,605.94	26,606.16	43,589.77	24,995.28
Libraries,	2,693.41	1,930.51	1,693.59	2,907.95
Recreation,	65.00	1,245.11	8,752.40	486.00
Pensions,	—	—	—	—
Unclassified,	917.81	3,042.65	3,009.94	1,100.50
<i>Public service enterprises,</i>	4,891.92	6,031.97	20,433.23	4,398.78
Electric light,	—	—	—	—
Water,	4,891.92	5,030.20	20,433.23	4,298.78
All other,	—	1.77	—	—
<i>Cemeteries,</i>	584.19	—	1,602.06	2,862.16
<i>Administration of trust funds,</i>	15.00	—	—	—
Interest,	5,287.92	3,795.25	16,016.65	1,849.67
<i>Loans, general purposes,</i>	1,437.92	2,122.23	9,867.32	1,849.67
<i>Loans, public service enterprises,</i>	3,850.00	1,673.02	6,149.33	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	2,743.38	29,875.24	40,567.93	7,856.58
<i>Departmental,</i>	2,650.63	20,877.97	27,987.81	7,705.63
General government,	—	—	—	1,080.22
Protection of persons and property,	582.48	—	—	—
Health and sanitation,	—	5,790.50	1,907.40	—
Highways,	2,068.20	14,755.40	25,961.91	6,625.41
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	332.07	118.50	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	92.70	8,997.27	12,580.12	150.95
Electric light,	—	—	—	—
Water,	92.70	8,997.27	12,580.12	150.95
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	37,862.67	81,000.00	176,000.00	59,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	1 6,500.00	6,000.00	2 76,000.00	3,500.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	31,000.00	75,000.00	100,000.00	56,000.00
<i>Warrants or orders, previous years,</i>	362.67	—	—	—
Transfers,	2,865.87	2,066.41	1,753.64	502.50
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	2,865.87	2,066.41	1,753.64	502.50
Refunds,	118.96	368.82	10.13	1,208.09
Agency, trust, and investment,	10,836.91	14,507.49	45,709.69	10,503.94
<i>Taxes and licenses for State,</i>	6,552.09	7,928.80	26,542.49	6,713.40
<i>Taxes for county,</i>	3,108.25	5,784.58	18,429.32	2,454.00
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	1,176.57	2,794.11	737.88	2,336.54
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$61,802.36	\$78,971.73	\$196,493.31	\$81,695.34
Permanent debt (except from sinking funds),	1 6,500.00	6,000.00	2 76,000.00	3,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,743.38	29,875.24	40,567.93	7,856.58
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	31,362.67	75,000.00	100,000.00	56,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	2,984.83	2,435.23	1,763.77	1,710.59
Agency, trust, and investment,	10,836.91	14,507.49	45,709.69	10,503.94
Total payments,	\$116,230.15	\$206,789.69	\$460,534.70	\$161,266.45
<i>Balance on hand, including funds,</i>	1,421.53	28,571.66	47,053.22	3,365.09
GRAND TOTAL,	\$117,651.68	\$235,361.35	\$507,587.92	\$164,631.54

¹ Includes \$3,000 paid from proceeds of sale of electric light plant.² Includes \$52,000 paid from previous years' surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Norton POPULATION 2,374	East Longmeadow POPULATION 2,352	Swansea POPULATION 2,334	Hopkinton POPULATION 2,289
REVENUE.	\$49,402.01	\$54,195.98	\$55,261.80	\$55,405.86
General,	44,615.18	40,532.29	46,033.81	42,280.88
<i>Taxes,</i>	<i>42,511.76</i>	<i>34,823.57</i>	<i>41,431.61</i>	<i>40,466.03</i>
Property, poll, and income,	39,526.24	34,135.19	37,281.85	39,454.06
Corporation, bank, etc.,	2,985.52	688.38	4,149.76	1,011.97
<i>Licenses and permits,</i>	<i>199.50</i>	<i>15.00</i>	<i>44.00</i>	<i>361.50</i>
<i>Fines and forfeits,</i>	<i>175.16</i>	<i>155.00</i>	<i>102.70</i>	<i>-</i>
<i>Grants and gifts,</i>	<i>1,728.76</i>	<i>5,538.72</i>	<i>4,455.50</i>	<i>1,453.35</i>
For expenses,	1,728.76	5,538.72	4,455.50	1,453.35
For outlays,	-	-	-	-
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Commercial,	4,786.83	13,663.69	9,227.99	13,124.98
<i>Special assessments,</i>	<i>158.88</i>	<i>-</i>	<i>-</i>	<i>732.21</i>
To meet expenses,	158.88	-	-	732.21
To meet outlays,	-	-	-	-
<i>Privileges,</i>	<i>610.77</i>	<i>607.66</i>	<i>1,797.92</i>	<i>1,608.28</i>
<i>Departmental,</i>	<i>1,3093.14</i>	<i>1,228.52</i>	<i>6,167.34</i>	<i>4,806.54</i>
General government,	192.90	429.50	357.50	449.50
Protection of persons and property,	390.87	8.81	17.10	245.60
Health and sanitation,	-	260.00	-	130.00
Highways,	143.33	10.72	118.31	820.03
Charities,	576.56	2.97	4,153.56	678.41
Soldiers' benefits,	693.00	363.00	140.00	2,457.00
Schools,	872.48	108.27	85.50	25.00
Libraries,	-	34.95	32.85	-
Recreation,	-	10.00	192.65	1.00
Unclassified,	1,224.00	-	69.87	-
<i>Public service enterprises,</i>	<i>-</i>	<i>3,174.10</i>	<i>-</i>	<i>3,359.07</i>
Electric light,	-	-	-	-
Water,	-	3,174.10	-	3,359.07
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>479.81</i>	<i>-</i>	<i>135.00</i>	<i>624.00</i>
<i>Interest,</i>	<i>444.23</i>	<i>8,653.81</i>	<i>2,127.73</i>	<i>1,994.88</i>
On sinking funds,	-	-	82.00	358.15
On trust and investment funds,	70.00	8,123.28	1,510.53	300.10
All other,	374.23	530.53	535.20	1,336.63
NON-REVENUE.	\$87,246.92	\$81,611.92	\$25,708.19	\$44,731.63
Offsets to outlays,	4,661.00	-	-	6,000.00
<i>Departmental,</i>	<i>4,661.00</i>	<i>-</i>	<i>-</i>	<i>6,000.00</i>
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	70,174.75	41,004.80	16,000.00	30,000.00
<i>Loans, general purposes,</i>	<i>-</i>	<i>6,000.00</i>	<i>-</i>	<i>-</i>
<i>Loans, public service enterprises,</i>	<i>30,000.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>35,000.00</i>	<i>16,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums,</i>	<i>174.75</i>	<i>4.80</i>	<i>-</i>	<i>-</i>
Transfers,	70.00	7,650.63	1,335.15	744.49
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	70.00	7,650.63	1,335.15	744.49
Refunds,	1,864.96	768.06	341.09	2.12
Agency, trust, and investment,	10,476.21	32,188.43	8,031.95	7,985.02
<i>Taxes and licenses for State,</i>	<i>4,780.60</i>	<i>4,197.60</i>	<i>4,787.78</i>	<i>5,009.71</i>
<i>Taxes for county,</i>	<i>2,485.86</i>	<i>1,637.63</i>	<i>2,485.86</i>	<i>2,317.06</i>
<i>Reimbursements for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>3,209.75</i>	<i>26,353.20</i>	<i>758.31</i>	<i>658.25</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,063.01	\$54,195.98	\$55,261.80	\$61,405.86
Premiums,	174.75	4.80	-	-
Municipal indebtedness,	70,000.00	41,000.00	16,000.00	30,000.00
Transfers and refunds,	1,934.96	8,418.69	1,676.24	746.61
Agency, trust, and investment,	10,476.21	32,188.43	8,031.95	7,985.02
Total receipts,	\$136,648.93	\$135,807.90	\$80,969.99	\$100,137.49
<i>Balance on hand, including funds,</i>	<i>4,353.24</i>	<i>5,701.47</i>	<i>15,041.41</i>	<i>20,280.73</i>
GRAND TOTAL,	\$141,002.17	\$141,509.37	\$96,011.40	\$120,418.22

* Includes \$224 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

GROUP 16.

PAYMENTS.	Norton POPULATION 2,374	East Longmeadow POPULATION 2,352	Swansea POPULATION 2,334	Hopkinton POPULATION 2,289
Maintenance,	\$42,930.42	\$46,202.27	\$54,112.07	\$50,129.75
<i>Departmental,</i>	<i>42,214.45</i>	<i>43,994.25</i>	<i>53,920.57</i>	<i>46,675.41</i>
General government,	3,779.01	4,185.13	2,856.84	3,997.28
Protection of persons and property,	2,817.82	1,490.11	1,247.35	3,281.81
Health and sanitation,	727.89	372.81	940.78	376.99
Highways,	9,850.91	8,803.83	18,964.32	15,343.76
Charities,	3,195.01	4,177.73	4,231.39	2,580.28
Soldiers' benefits,	779.85	232.00	8.00	2,154.00
Schools,	19,712.70	24,019.21	20,513.51	16,750.04
Libraries,	500.00	378.98	956.52	—
Recreation,	573.06	148.45	1,805.58	410.80
Pensions,	—	—	—	—
Unclassified,	278.20	186.00	2,396.28	1,780.45
<i>Public service enterprises,</i>	<i>—</i>	<i>1,805.36</i>	<i>—</i>	<i>2,522.47</i>
Electric light,	—	—	—	—
Water,	—	1,805.36	—	2,522.47
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>491.97</i>	<i>—</i>	<i>191.50</i>	<i>921.87</i>
<i>Administration of trust funds,</i>	<i>224.00</i>	<i>402.66</i>	<i>—</i>	<i>10.00</i>
Interest,	1,622.07	3,361.24	351.74	2,565.00
<i>Loans, general purposes,</i>	<i>1,622.07</i>	<i>1,741.24</i>	<i>351.74</i>	<i>2,565.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,620.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	31,626.00	9,171.46	4,723.88	9,000.00
<i>Departmental,</i>	<i>1,626.00</i>	<i>8,469.57</i>	<i>3,704.05</i>	<i>9,000.00</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	64.00	—	—
Highways,	799.21	1,648.72	3,445.65	9,000.00
Charities,	—	—	—	—
Schools,	826.79	—	258.40	—
Libraries,	—	—	—	—
Recreation,	—	6,756.85	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>30,000.00</i>	<i>701.89</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	701.89	—	—
All other,	30,000.00	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,019.83</i>	<i>—</i>
Municipal indebtedness,	36,650.00	34,500.00	16,000.00	32,104.88
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,650.00</i>	<i>4,500.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>35,000.00</i>	<i>30,000.00</i>	<i>16,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>104.88</i>
Transfers,	70.00	7,650.63	1,335.15	744.49
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>All other,</i>	<i>70.00</i>	<i>7,650.63</i>	<i>1,335.15</i>	<i>344.49</i>
Refunds,	1,864.96	768.06	341.09	2.12
Agency, trust, and investment,	9,876.11	29,188.43	8,878.38	8,985.52
<i>Taxes and licenses for State,</i>	<i>4,780.60</i>	<i>4,197.60</i>	<i>4,787.78</i>	<i>5,009.71</i>
<i>Taxes for county,</i>	<i>2,485.86</i>	<i>1,637.63</i>	<i>2,485.86</i>	<i>2,317.06</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,609.65</i>	<i>23,353.20</i>	<i>1,604.74</i>	<i>1,658.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$44,552.49	\$49,563.51	\$54,463.81	\$52,694.75
Permanent debt (except from sinking funds),	1,650.00	4,500.00	—	2,000.00
Sinking fund requirements from revenue,	—	—	—	400.00
Outlays,	31,626.00	9,171.46	4,723.88	9,000.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	35,000.00	30,000.00	16,000.00	30,104.88
Transfers (except to sinking funds) and refunds,	1,934.96	8,418.69	1,676.24	346.61
Agency, trust, and investment,	9,876.11	29,188.43	8,878.38	8,985.52
Total payments,	\$124,639.56	\$130,842.09	\$85,742.31	\$103,531.76
Balance on hand, including funds,	16,362.61	10,667.28	10,269.09	16,886.46
GRAND TOTAL,	\$141,002.17	\$141,509.37	\$96,011.40	\$120,418.22

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 17.

RECEIPTS.	Ashland POPULATION 2,287	Weston POPULATION 2,282	Shirley POPULATION 2,260	Millville POPULATION 2,224
REVENUE.	\$59,807.25	\$158,952.45	\$40,210.23	\$32,175.29
General,	47,031.43	149,674.19	36,265.39	30,465.48
<i>Taxes,</i>	<i>45,552.78</i>	<i>129,793.59</i>	<i>32,773.66</i>	<i>26,700.88</i>
Property, poll, and income,	39,485.29	121,455.19	22,748.91	26,456.04
Corporation, bank, etc.,	6,067.49	8,338.40	10,024.75	244.84
<i>Licenses and permits,</i>	<i>58.00</i>	<i>83.00</i>	<i>132.00</i>	<i>628.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>53.48</i>
<i>Grants and gifts,</i>	<i>1,420.65</i>	<i>19,842.60</i>	<i>3,359.73</i>	<i>3,084.12</i>
For expenses,	1,420.65	924.01	3,359.73	3,084.12
For outlays,	—	18,918.59	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	12,775.82	9,278.26	3,944.84	1,708.81
<i>Special assessments,</i>	<i>131.50</i>	<i>867.50</i>	<i>273.85</i>	<i>164.06</i>
To meet expenses,	131.50	867.50	273.85	—
To meet outlays,	—	—	—	164.06
<i>Privileges,</i>	<i>438.86</i>	<i>—</i>	<i>295.33</i>	<i>480.65</i>
<i>Departmental,</i>	<i>3,496.22</i>	<i>3,853.44</i>	<i>1,990.58</i>	<i>847.11</i>
General government,	387.10	817.20	86.00	—
Protection of persons and property,	160.54	380.50	93.89	19.13
Health and sanitation,	—	—	—	—
Highways,	50.00	899.50	—	—
Charities,	74.00	469.10	750.46	209.98
Soldiers' benefits,	2,647.00	649.00	567.00	618.00
Schools,	126.58	383.91	469.48	—
Libraries,	51.00	148.25	—	—
Recreation,	—	1.65	23.75	—
Unclassified,	—	104.33	—	—
<i>Public service enterprises,</i>	<i>6,303.06</i>	<i>27.20</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	6,303.06	—	—	—
All other,	—	27.20	—	—
<i>Cemeteries,</i>	<i>1,500.49</i>	<i>2,323.12</i>	<i>298.73</i>	<i>—</i>
<i>Interest,</i>	<i>905.69</i>	<i>2,207.00</i>	<i>1,086.35</i>	<i>216.99</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	1,324.39	576.98	—
All other,	905.69	882.61	509.37	216.99
NON-REVENUE.	\$40,240.34	\$70,923.74	\$20,757.60	\$62,127.67
Offsets to outlays,	3,114.32	1,907.00	3,558.91	—
<i>Departmental,</i>	<i>2,999.93</i>	<i>1,907.00</i>	<i>3,558.91</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>114.39</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,024.45	50,000.00	10,000.00	56,802.02
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>31,000.00</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>25,771.40</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>24.45</i>	<i>—</i>	<i>—</i>	<i>30.62</i>
Transfers,	13.32	18.00	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>13.32</i>	<i>18.00</i>	<i>—</i>	<i>—</i>
Refunds,	66.14	84.28	72.81	304.85
Agency, trust, and investment,	7,022.11	18,914.46	7,125.88	5,020.80
<i>Taxes and licenses for State,</i>	<i>4,314.20</i>	<i>11,557.39</i>	<i>4,314.20</i>	<i>3,464.80</i>
<i>Taxes for county,</i>	<i>2,091.01</i>	<i>5,594.85</i>	<i>2,091.01</i>	<i>1,402.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>616.90</i>	<i>1,762.22</i>	<i>720.67</i>	<i>154.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$62,921.57	\$160,859.45	\$43,769.14	\$32,175.29
Premiums,	24.45	—	—	30.62
Municipal indebtedness,	30,000.00	50,000.00	10,000.00	56,771.40
Transfers and refunds,	79.46	102.28	72.81	304.85
Agency, trust, and investment,	7,022.11	18,914.46	7,125.88	5,020.80
Total receipts,	\$100,047.59	\$229,876.19	\$60,967.83	\$94,302.96
<i>Balance on hand, including funds,</i>	<i>9,185.86</i>	<i>61,158.34</i>	<i>14,598.84</i>	<i>143.18</i>
GRAND TOTAL,	\$109,233.45	\$291,034.53	\$75,566.67	\$94,446.14

Graded According to Population of 1920 — Continued.

GROUP 17.

PAYMENTS.	Ashland POPULATION 2,287	Weston POPULATION 2,282	Shirley POPULATION 2,260	Millville POPULATION 2,224
Maintenance,	\$49,590.15	\$107,907.65	\$39,273.12	\$28,751.32
<i>Departmental,</i>	<i>42,341.22</i>	<i>103,965.65</i>	<i>38,734.69</i>	<i>28,751.32</i>
General government,	4,046.00	7,350.05	2,417.86	3,082.92
Protection of persons and property,	2,554.68	11,487.34	4,541.82	1,430.83
Health and sanitation,	1,389.31	1,133.76	2,058.12	218.25
Highways,	8,478.64	32,419.77	8,768.32	6,138.35
Charities,	3,200.23	1,896.68	4,627.77	1,929.68
Soldiers' benefits,	1,516.86	316.00	372.00	604.00
Schools,	18,784.84	39,192.20	14,166.74	13,655.69
Libraries,	1,091.11	4,318.28	694.61	100.00
Recreation,	686.68	4,607.10	714.33	1,009.60
Pensions,	—	—	—	—
Unclassified,	592.87	1,244.47	373.12	582.00
<i>Public service enterprises,</i>	<i>6,375.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	6,375.20	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>873.73</i>	<i>3,942.00</i>	<i>538.43</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,524.07	5,613.49	151.15	622.31
<i>Loans, general purposes,</i>	<i>656.11</i>	<i>3,613.49</i>	<i>151.15</i>	<i>622.31</i>
<i>Loans, public service enterprises,</i>	<i>1,867.96</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	18,228.56	37,979.15	11,457.29	28,406.82
<i>Departmental,</i>	<i>7,942.98</i>	<i>37,979.15</i>	<i>11,457.29</i>	<i>28,406.82</i>
General government,	—	—	—	—
Protection of persons and property,	2,788.84	—	—	—
Health and sanitation,	—	—	—	—
Highways,	4,702.27	17,334.56	11,457.29	6,371.21
Charities,	—	—	—	—
Schools,	451.87	290.15	—	965.40
Libraries,	—	250.00	—	—
Recreation,	—	20,104.44	—	—
Unclassified,	—	—	—	121,070.21
<i>Public service enterprises,</i>	<i>10,285.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	10,285.58	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,500.00	90,201.36	10,500.00	25,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,500.00</i>	<i>225,201.36</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>65,000.00</i>	<i>10,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	13.32	18.00	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>13.32</i>	<i>18.00</i>	<i>—</i>	<i>—</i>
Refunds,	66.14	84.28	72.81	304.85
Agency, trust, and investment,	7,022.11	20,371.97	7,162.67	4,820.80
<i>Taxes and licenses for State,</i>	<i>4,314.20</i>	<i>11,557.39</i>	<i>4,314.20</i>	<i>3,264.80</i>
<i>Taxes for county,</i>	<i>2,091.01</i>	<i>3,594.85</i>	<i>2,091.01</i>	<i>1,402.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>616.90</i>	<i>3,219.73</i>	<i>757.46</i>	<i>154.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$52,114.22	\$113,521.14	\$39,424.27	\$29,373.63
Permanent debt (except from sinking funds),	2,500.00	225,201.36	500.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	18,228.56	37,979.15	11,457.29	28,406.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	65,000.00	10,000.00	25,000.00
Transfers (except to sinking funds) and refunds,	79.46	102.28	72.81	304.85
Agency, trust, and investment,	7,022.11	20,371.97	7,162.67	4,820.80
Total payments,	\$99,944.35	\$262,175.90	\$68,617.04	\$87,906.10
<i>Balance on hand, including funds,</i>	<i>9,289.10</i>	<i>28,858.63</i>	<i>6,949.63</i>	<i>6,540.04</i>
GRAND TOTAL,	\$109,233.45	\$291,034.53	\$75,566.67	\$94,446.14

1 Paid to Blackstone for Millville's proportion of debt.

2 Includes \$21,000 town hall debt paid from previous years' surplus.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 18.

RECEIPTS.	Brookfield POPULATION 2,216	Groton POPULATION 2,185	Douglas POPULATION 2,181	Avon POPULATION 2,176
REVENUE.	\$51,697.74	\$104,522.53	\$45,829.04	\$42,573.74
General,	43,307.59	81,536.01	36,206.00	34,187.77
<i>Taxes,</i>	<i>40,845.57</i>	<i>81,021.91</i>	<i>33,569.54</i>	<i>32,405.68</i>
Property, poll, and income,	37,841.84	74,096.45	19,969.80	31,644.46
Corporation, bank, etc.,	3,003.73	6,925.46	13,599.74	761.22
<i>Licenses and permits,</i>	<i>373.50</i>	<i>191.27</i>	<i>110.00</i>	<i>118.00</i>
<i>Fines and forfeits,</i>	<i>78.63</i>	<i>—</i>	<i>55.66</i>	<i>11.00</i>
<i>Grants and gifts,</i>	<i>2,009.89</i>	<i>322.83</i>	<i>2,470.80</i>	<i>1,653.09</i>
For expenses,	2,009.89	322.83	2,470.80	1,624.31
For outlays,	—	—	—	28.78
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,390.15	22,986.57	9,623.04	8,385.97
<i>Special assessments,</i>	<i>—</i>	<i>246.94</i>	<i>—</i>	<i>112.70</i>
To meet expenses,	—	246.94	—	112.70
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,715.96</i>
<i>Departmental,</i>	<i>3,978.08</i>	<i>11,627.40</i>	<i>6,246.97</i>	<i>1,247.95</i>
General government,	421.75	676.90	18.00	—
Protection of persons and property,	19.00	1,996.50	1.00	23.63
Health and sanitation,	—	—	57.50	—
Highways,	105.40	3,469.40	127.39	—
Charities,	1,427.38	3,974.92	4,745.16	121.32
Soldiers' benefits,	1,439.00	648.00	876.00	1,090.00
Schools,	338.50	709.81	383.17	—
Libraries,	71.36	48.02	35.35	13.00
Recreation,	155.69	32.00	—	—
Unclassified,	—	71.85	3.40	—
<i>Public service enterprises,</i>	<i>2,954.98</i>	<i>8,839.90</i>	<i>2,594.77</i>	<i>4,047.19</i>
Electric light,	—	8,722.45	—	—
Water,	2,954.98	—	2,594.77	4,047.19
All other,	—	117.45	—	—
<i>Cemeteries,</i>	<i>503.89</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
<i>Interest,</i>	<i>953.20</i>	<i>2,272.33</i>	<i>776.50</i>	<i>1,262.17</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	498.75	1,392.67	575.37	30.53
All other,	454.45	879.66	200.93	1,231.64
NON-REVENUE.	\$42,514.56	\$176,036.12	\$30,944.98	\$48,237.51
Offsets to outlays,	125.00	6,233.65	4,023.70	5,684.85
<i>Departmental,</i>	<i>125.00</i>	<i>5,545.60</i>	<i>3,925.20</i>	<i>5,684.85</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>688.15</i>	<i>98.50</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	35,000.00	141,000.00	12,000.00	37,509.50
<i>Loans, general purposes,</i>	<i>4,500.00</i>	<i>75,000.00</i>	<i>—</i>	<i>4,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,500.00</i>	<i>66,000.00</i>	<i>12,000.00</i>	<i>33,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9.50</i>
Transfers,	—	53.78	664.63	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>53.78</i>	<i>664.63</i>	<i>—</i>
Refunds,	9.75	59.50	100.73	392.26
Agency, trust, and investment,	7,379.81	28,689.19	14,155.92	4,650.90
<i>Taxes and licenses for State,</i>	<i>4,435.04</i>	<i>7,112.60</i>	<i>5,016.01</i>	<i>3,148.20</i>
<i>Taxes for county,</i>	<i>1,833.00</i>	<i>3,447.83</i>	<i>2,153.00</i>	<i>1,503.70</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,091.77</i>	<i>18,129.26</i>	<i>6,986.91</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$51,822.74	\$110,756.23	\$49,852.74	\$48,258.59
Premiums,	—	—	—	9.50
Municipal indebtedness,	35,000.00	141,000.00	12,000.00	37,500.00
Transfers and refunds,	9.75	113.28	765.36	392.26
Agency, trust, and investment,	7,379.81	28,689.19	14,155.92	4,650.90
Total receipts,	\$94,212.30	\$280,558.70	\$76,774.02	\$90,811.25
<i>Balance on hand, including funds,</i>	<i>2,186.18</i>	<i>11,390.88</i>	<i>12,084.03</i>	<i>2,213.27</i>
GRAND TOTAL,	\$96,398.48	\$291,949.58	\$88,858.05	\$93,024.52

Graded According to Population of 1920 — Continued.

GROUP 18.

PAYMENTS.	Brookfield POPULATION 2,216	Groton POPULATION 2,185	Douglas POPULATION 2,181	Avon POPULATION 2,176
Maintenance,	\$43,596.59	\$30,437.53	\$42,545.83	\$31,640.20
<i>Departmental,</i>	<i>40,361.02</i>	<i>71,718.66</i>	<i>40,686.58</i>	<i>27,433.26</i>
General government,	3,318.52	4,057.35	1,397.56	1,913.04
Protection of persons and property,	1,788.29	9,556.10	1,438.26	2,202.06
Health and sanitation,	349.74	731.25	349.08	534.11
Highways,	7,930.64	15,936.85	6,315.35	3,659.22
Charities,	3,634.25	6,748.73	11,601.94	2,564.84
Soldiers' benefits,	1,879.08	654.00	460.00	1,116.50
Schools,	17,871.67	28,763.19	17,721.63	14,608.81
Libraries,	1,968.18	2,082.27	1,048.86	437.54
Recreation,	958.82	2,045.05	3.00	25.00
Pensions,	—	—	—	—
Unclassified,	661.83	1,143.87	350.90	372.14
<i>Public service enterprises,</i>	<i>2,605.31</i>	<i>8,718.87</i>	<i>1,776.25</i>	<i>4,206.94</i>
Electric light,	—	8,718.87	—	—
Water,	2,605.31	—	1,776.25	4,206.94
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>630.26</i>	<i>—</i>	<i>83.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,000.64	3,617.38	1,490.55	1,667.44
<i>Loans, general purposes,</i>	<i>1,500.64</i>	<i>3,559.25</i>	<i>250.55</i>	<i>1,387.44</i>
<i>Loans, public service enterprises,</i>	<i>500.00</i>	<i>63.13</i>	<i>1,240.00</i>	<i>280.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,374.86	87,878.09	9,259.93	11,200.04
<i>Departmental,</i>	<i>2,374.86</i>	<i>83,192.31</i>	<i>9,049.66</i>	<i>11,174.12</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	57.55
Health and sanitation,	—	—	—	2,279.67
Highways,	2,374.86	83,192.31	6,166.33	8,836.90
Charities,	—	—	2,883.33	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>4,685.78</i>	<i>210.27</i>	<i>25.92</i>
Electric light,	—	4,685.78	—	—
Water,	—	—	210.27	25.92
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	33,500.00	79,900.00	14,000.00	42,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>19,900.00</i>	<i>2,000.00</i>	<i>5,200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,500.00</i>	<i>60,000.00</i>	<i>12,000.00</i>	<i>37,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	53.78	664.63	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>53.78</i>	<i>664.63</i>	<i>—</i>
Refunds,	9.75	59.50	100.73	392.26
Agency, trust, and investment,	7,380.06	29,042.24	14,160.42	4,681.43
<i>Taxes and licenses for State,</i>	<i>4,435.04</i>	<i>7,112.60</i>	<i>5,016.01</i>	<i>3,148.20</i>
<i>Taxes for county,</i>	<i>1,553.00</i>	<i>3,447.33</i>	<i>2,153.00</i>	<i>1,502.70</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,092.02</i>	<i>18,482.31</i>	<i>6,991.41</i>	<i>30.53</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$45,597.23	\$84,054.91	\$44,036.38	\$33,307.64
Permanent debt (except from sinking funds),	3,000.00	19,900.00	2,000.00	5,200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,374.86	87,878.09	9,259.93	11,200.04
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,500.00	60,000.00	12,000.00	37,000.00
Transfers (except to sinking funds) and refunds,	9.75	113.28	765.36	392.26
Agency, trust, and investment,	7,380.06	29,042.24	14,160.42	4,681.43
Total payments,	\$83,861.90	\$280,983.52	\$82,222.09	\$91,781.37
Balance on hand, including funds,	7,536.58	10,961.06	6,635.96	1,243.15
GRAND TOTAL,	\$96,398.48	\$291,949.58	\$88,858.05	\$93,024.52

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 19.

RECEIPTS.	Merrimac POPULATION 2,173	Acton POPULATION 2,162	Bellingham POPULATION 2,102	Rehoboth POPULATION 2,065
REVENUE.	\$71,823.37	\$50,661.37	\$39,982.03	\$34,267.19
General,	45,015.50	44,314.16	34,521.78	30,188.56
Taxes,	43,669.20	42,218.69	29,819.80	28,029.18
Property, poll, and income, Corporation, bank, etc.,	41,247.73	32,207.47	22,747.76	27,100.21
Licenses and permits,	2,421.47	10,011.22	7,072.04	928.97
Fines and forfeits,	38.00	209.00	2.00	64.50
Grants and gifts,	50.00	25.00	55.00	60.00
For expenses,	1,258.30	1,861.46	4,644.98	2,034.88
For outlays,	1,258.30	1,861.46	4,614.35	2,034.88
All other,	—	—	30.63	—
Commercial,	26,807.87	6,347.22	5,460.25	4,078.63
Special assessments,	224.23	859.21	—	1,035.15
To meet expenses,	207.65	859.21	—	1,035.15
To meet outlays,	16.58	—	—	—
Privileges,	767.00	250.73	903.04	1,392.77
Departmental,	4,197.78	3,690.95	4,184.58	579.35
General government,	551.00	252.50	12.20	—
Protection of persons and property, Health and sanitation,	614.15	631.04	45.15	—
Highways,	87.41	15.50	—	—
Charities,	4.25	498.95	31.30	3.60
Soldiers' benefits,	1,245.61	1,610.50	2,644.83	171.50
Schools,	1,452.00	542.00	1,299.33	264.00
Libraries,	176.50	92.20	151.25	99.75
Recreation,	65.86	48.26	.52	—
Unclassified,	—	—	—	40.50
Public service enterprises, Electric light,	1.00	—	—	—
Water,	20,700.93	—	—	—
All other,	14,125.78	—	—	—
Cemeteries,	6,575.15	—	—	—
Interest,	—	—	—	—
On sinking funds,	345.10	707.56	130.60	188.50
On trust and investment funds,	572.83	838.77	242.03	882.86
All other,	81.54	412.46	—	150.00
	491.29	426.31	242.03	732.86
NON-REVENUE.	\$44,629.56	\$38,209.46	\$32,541.03	\$11,143.06
Offsets to outlays,	4,040.44	1,497.34	2,023.20	—
Departmental,	3,663.96	1,497.34	2,023.20	—
Public service enterprises,	376.48	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	31,000.00	25,000.00	21,900.00	5,000.00
Loans, general purposes,	1,000.00	—	1,900.00	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	30,000.00	25,000.00	20,000.00	5,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	463.71	193.74	123.41	150.00
From sinking funds,	—	—	—	—
All other,	463.71	193.74	123.41	150.00
Refunds,	—	236.81	2,959.50	—
Agency, trust, and investment,	9,125.41	11,281.57	5,534.92	5,993.06
Taxes and licenses for State,	5,149.16	5,946.60	3,614.60	3,031.60
Taxes for county,	2,922.71	2,882.20	1,725.32	1,576.40
Reimbursements for grade crossings, Sinking and other permanent funds, All other,	1,053.54	2,452.77	195.00	1,385.06
	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$75,863.81	\$52,158.71	\$42,005.23	\$34,267.19
Premiums,	—	—	—	—
Municipal indebtedness,	31,000.00	25,000.00	21,900.00	5,000.00
Transfers and refunds,	463.71	430.55	3,082.91	150.00
Agency, trust, and investment,	9,125.41	11,281.57	5,534.92	5,993.06
Total receipts,	\$116,452.93	\$88,870.83	\$72,523.06	\$45,410.25
Balance on hand, including funds,	7,229.28	7,765.14	6,437.77	7,784.54
GRAND TOTAL,	\$123,682.21	\$96,635.97	\$78,960.83	\$53,194.79

Graded According to Population of 1920 — Continued.

GROUP 19.

PAYMENTS.	Merrimac POPULATION 2,173	Acton POPULATION 2,162	Bellingham POPULATION 2,102	Rehoboth POPULATION 2,065
Maintenance,	\$56,320.22	\$53,974.13	\$35,537.28	\$28,843.65
<i>Departmental,</i>	<i>40,107.17</i>	<i>52,859.20</i>	<i>35,354.94</i>	<i>28,655.15</i>
General government,	3,647.12	2,329.11	1,999.90	1,762.61
Protection of persons and property,	6,381.81	6,005.67	737.63	1,216.60
Health and sanitation,	1,121.43	1,193.09	197.70	598.00
Highways,	6,101.49	14,408.43	7,225.26	7,867.51
Charities,	5,158.47	3,358.05	8,187.40	2,496.40
Soldiers' benefits,	996.01	680.00	813.33	242.00
Schools,	15,476.25	21,792.64	14,581.92	14,166.54
Libraries,	501.44	843.15	400.52	—
Recreation,	48.27	317.29	306.00	100.00
Pensions,	—	—	—	—
Unclassified,	674.88	1,931.77	905.28	205.49
<i>Public service enterprises,</i>	<i>15,341.27</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	9,288.61	—	—	—
Water,	6,052.66	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>871.78</i>	<i>1,114.93</i>	<i>182.34</i>	<i>188.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,405.53	460.00	742.22	133.92
<i>Loans, general purposes,</i>	<i>1,175.50</i>	<i>460.00</i>	<i>742.22</i>	<i>133.92</i>
<i>Loans, public service enterprises,</i>	<i>2,230.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	9,423.46	2,663.01	7,673.32	—
<i>Departmental,</i>	<i>7,682.12</i>	<i>2,663.01</i>	<i>7,673.32</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	586.74	—	61.25	—
Health and sanitation,	—	—	2,617.40	—
Highways,	6,661.01	2,663.01	4,994.67	—
Charities,	—	—	—	—
Schools,	434.37	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,741.34</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	1,281.76	—	—	—
Water,	459.58	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	19,650.00	25,000.00	24,000.00	5,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>9,650.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>25,000.00</i>	<i>23,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	463.71	193.74	123.41	150.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>463.71</i>	<i>193.74</i>	<i>123.41</i>	<i>150.00</i>
Refunds,	—	236.81	2,959.50	—
Agency, trust, and investment,	9,171.18	11,281.57	5,534.92	5,993.06
<i>Taxes and licenses for State,</i>	<i>5,149.16</i>	<i>5,946.60</i>	<i>3,614.60</i>	<i>3,031.60</i>
<i>Taxes for county,</i>	<i>2,922.71</i>	<i>2,882.20</i>	<i>1,725.33</i>	<i>1,576.40</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,099.31</i>	<i>2,452.77</i>	<i>195.00</i>	<i>1,385.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$59,725.72	\$54,434.13	\$36,279.50	\$28,977.57
Permanent debt (except from sinking funds),	9,650.00	—	1,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	9,423.46	2,663.01	7,673.32	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	25,000.00	23,000.00	5,000.00
Transfers (except to sinking funds) and	463.71	430.55	3,082.91	150.00
refunds,	9,171.18	11,281.57	5,534.92	5,993.06
Agency, trust, and investment,	—	—	—	—
Total payments,	\$93,434.07	\$93,809.26	\$76,570.65	\$40,120.63
Balance on hand, including funds,	25,248.14	2,826.71	2,390.18	13,074.16
GRAND TOTAL,	\$123,682.21	\$96,635.97	\$78,960.83	\$53,194.79

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 20.

RECEIPTS.	Belchertown POPULATION 2,058	Ashburnham POPULATION 2,012	Georgetown POPULATION 2,004	Charlton POPULATION 1,995
REVENUE.	\$47,618.72	\$49,479.99	\$43,073.92	\$42,461.32
General,	38,978.27	29,464.56	24,015.88	37,092.74
<i>Taxes,</i>	<i>33,365.46</i>	<i>27,805.68</i>	<i>22,483.10</i>	<i>33,664.32</i>
Property, poll, and income,	31,946.47	22,565.52	21,398.97	30,352.02
Corporation, bank, etc.,	1,418.99	5,240.16	1,084.13	3,312.30
<i>Licenses and permits,</i>	<i>363.12</i>	<i>79.50</i>	<i>13.00</i>	<i>171.50</i>
<i>Fines and forfeits,</i>	<i>160.00</i>	<i>2.84</i>	<i>—</i>	<i>31.40</i>
<i>Grants and gifts,</i>	<i>5,089.69</i>	<i>1,576.54</i>	<i>1,519.78</i>	<i>3,225.52</i>
For expenses,	5,071.69	1,576.54	1,519.78	3,225.52
For outlays,	18.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,640.45	20,015.43	19,058.04	5,368.58
<i>Special assessments,</i>	<i>108.00</i>	<i>—</i>	<i>813.91</i>	<i>—</i>
To meet expenses,	108.00	—	813.91	—
To meet outlays,	—	—	2,081.69	2,910.22
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>5,215.05</i>	<i>1,498.93</i>
<i>Departmental,</i>	<i>7,061.88</i>	<i>4,009.76</i>	<i>5.00</i>	<i>30.00</i>
General government,	.20	620.40	5.00	—
Protection of persons and property,	178.80	692.54	754.83	—
Health and sanitation,	12.55	—	—	—
Highways,	—	142.47	—	—
Charities,	3,889.80	2,104.79	1,512.57	188.43
Soldiers' benefits,	1,943.00	426.00	2,189.00	654.00
Schools,	996.75	6.50	723.49	24.75
Libraries,	—	—	28.48	15.76
Recreation,	40.78	2.00	—	—
Unclassified,	—	15.06	1.68	585.99
<i>Public service enterprises,</i>	<i>—</i>	<i>14,033.54</i>	<i>9,833.57</i>	<i>—</i>
Electric light,	—	8,231.36	9,833.57	—
Water,	—	5,800.56	—	—
All other,	—	1.62	—	—
<i>Cemeteries,</i>	<i>259.00</i>	<i>538.43</i>	<i>—</i>	<i>260.81</i>
<i>Interest,</i>	<i>1,211.57</i>	<i>1,433.70</i>	<i>1,113.82</i>	<i>698.62</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	857.44	665.18	897.59	397.84
All other,	354.13	768.52	216.23	300.78
NON-REVENUE.	\$29,119.46	\$61,430.59	\$19,073.63	\$38,034.39
Offsets to outlays,	5,079.92	7,491.38	3,995.64	—
<i>Departmental,</i>	<i>5,079.92</i>	<i>7,491.38</i>	<i>3,914.34</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>81.30</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,000.00	35,000.00	5,000.00	32,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>18,000.00</i>	<i>35,000.00</i>	<i>5,000.00</i>	<i>32,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	9,457.57	3,055.26	6.45
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>9,457.57</i>	<i>3,055.26</i>	<i>6.45</i>
Refunds,	52.90	984.56	—	48.20
Agency, trust, and investment,	5,986.64	8,497.08	7,022.73	5,979.74
<i>Taxes and licenses for State,</i>	<i>2,910.13</i>	<i>3,964.40</i>	<i>3,749.51</i>	<i>4,018.90</i>
<i>Taxes for county,</i>	<i>2,489.70</i>	<i>1,702.00</i>	<i>2,273.22</i>	<i>1,702.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>586.81</i>	<i>2,830.68</i>	<i>1,000.00</i>	<i>268.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$52,698.64	\$56,971.37	\$47,069.56	\$42,461.32
Premiums,	—	—	—	—
Municipal indebtedness,	18,000.00	35,000.00	5,000.00	32,000.00
Transfers and refunds,	52.90	10,442.13	3,055.26	54.65
Agency, trust, and investment,	5,986.64	8,497.08	7,022.73	5,979.74
Total receipts,	\$76,738.18	\$110,910.58	\$62,147.55	\$80,495.71
<i>Balance on hand, including funds,</i>	<i>2,889.23</i>	<i>10,087.61</i>	<i>7,987.84</i>	<i>9,388.45</i>
GRAND TOTAL,	\$79,627.41	\$120,998.19	\$70,135.39	\$89,884.16

Graded According to Population of 1920 — Continued.

GROUP 20.

PAYMENTS.	Belchertown POPULATION 2,058	Ashburnham POPULATION 2,012	Georgetown POPULATION 2,004	Charlton POPULATION 1,995
Maintenance,	\$40,697.07	\$49,400.91	\$33,981.56	\$33,324.88
<i>Departmental,</i>	40,348.77	35,797.18	28,234.42	32,902.23
General government,	2,009.98	3,234.86	2,741.31	2,874.29
Protection of persons and property,	822.59	4,711.81	3,325.71	631.50
Health and sanitation,	979.60	1,859.33	176.01	1,204.39
Highways,	9,723.29	5,781.49	3,312.69	8,589.59
Charities,	6,569.76	3,723.37	3,989.91	2,429.54
Soldiers' benefits,	1,410.40	390.00	1,903.05	1,306.80
Schools,	17,635.99	13,926.04	11,410.83	15,074.50
Libraries,	501.39	1,003.72	971.44	293.64
Recreation,	129.00	803.72	99.25	139.49
Pensions,	—	—	—	—
Unclassified,	566.77	362.84	304.22	358.49
<i>Public service enterprises,</i>	—	12,479.58	5,747.14	—
Electric light,	—	7,772.45	5,747.14	—
Water,	—	4,701.28	—	—
All other,	—	5.85	—	—
<i>Cemeteries,</i>	348.30	1,124.15	—	422.65
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	433.00	1,528.83	601.67	1,592.77
<i>Loans, general purposes,</i>	433.00	832.77	41.67	1,592.77
<i>Loans, public service enterprises,</i>	—	696.06	560.00	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	5,906.76	1,989.63	8,537.56	5,827.20
<i>Departmental,</i>	5,906.76	1,537.24	5,568.41	5,827.20
General government,	—	—	—	—
Protection of persons and property,	36.00	146.50	325.00	—
Health and sanitation,	—	—	—	—
Highways,	5,415.68	1,039.66	5,243.41	4,528.02
Charities,	—	—	—	—
Schools,	455.08	—	—	1,299.18
Libraries,	—	—	—	—
Recreation,	—	351.08	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	452.39	2,969.15	—
Electric light,	—	101.89	2,969.15	—
Water,	—	350.50	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	22,000.00	36,650.00	6,000.00	29,800.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	1,650.00	1,000.00	1,800.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	22,000.00	35,000.00	5,000.00	28,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	9,457.57	3,055.26	6.45
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	9,457.57	3,055.26	6.45
Refunds,	52.90	984.56	—	48.20
Agency, trust, and investment,	5,998.46	15,945.02	7,022.73	5,981.71
<i>Taxes and licenses for State,</i>	2,910.13	3,964.40	3,749.51	4,018.80
<i>Taxes for county,</i>	2,489.70	1,702.00	2,273.22	1,702.00
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	598.63	10,278.62	1,000.00	260.81
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$41,130.07	\$50,929.74	\$34,583.23	\$34,917.65
Permanent debt (except from sinking funds),	—	1,650.00	1,000.00	1,800.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,906.76	1,989.63	8,537.56	5,827.20
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	22,000.00	35,000.00	5,000.00	28,000.00
Transfers (except to sinking funds) and refunds,	52.90	10,442.13	3,055.26	54.65
Agency, trust, and investment,	5,998.46	15,945.02	7,022.73	5,981.71
Total payments,	\$75,083.19	\$115,956.52	\$59,198.78	\$76,581.21
<i>Balance on hand, including funds,</i>	4,539.22	5,041.67	10,936.61	13,302.95
GRAND TOTAL,	\$79,622.41	\$120,998.19	\$70,135.39	\$89,884.16

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 21.

RECEIPTS.	Wayland POPULATION 1,935	Hanson POPULATION 1,910	Williamsburg POPULATION 1,866	Harwich POPULATION 1,846
REVENUE.	\$66,158.53	\$40,003.06	\$41,589.33	\$54,022.12
General,	57,739.03	34,503.16	32,520.36	44,579.39
<i>Taxes,</i>	<i>55,470.82</i>	<i>32,318.20</i>	<i>29,391.98</i>	<i>41,981.46</i>
Property, poll, and income,	51,425.68	24,034.13	27,413.74	41,433.73
Corporation, bank, etc.,	4,045.14	8,284.07	1,978.24	547.73
<i>Licenses and permits,</i>	<i>5.00</i>	<i>67.00</i>	<i>62.00</i>	<i>54.50</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>5.00</i>	<i>93.05</i>	<i>161.00</i>
<i>Grants and gifts,</i>	<i>2,263.21</i>	<i>2,112.96</i>	<i>2,973.33</i>	<i>2,382.43</i>
For expenses,	2,263.21	1,712.96	2,973.33	2,382.43
For outlays,	—	400.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,419.50	5,499.90	9,068.97	9,442.73
<i>Special assessments,</i>	<i>492.28</i>	<i>—</i>	<i>57.00</i>	<i>432.00</i>
To meet expenses,	492.28	—	—	432.00
To meet outlays,	—	—	57.00	—
<i>Privileges,</i>	<i>—</i>	<i>628.99</i>	<i>689.74</i>	<i>1,900.00</i>
<i>Departmental,</i>	<i>2,678.63</i>	<i>3,568.46</i>	<i>2,674.16</i>	<i>6,125.19</i>
General government,	67.00	71.00	108.50	692.00
Protection of persons and property,	282.60	450.63	—	1,706.32
Health and sanitation,	—	60.00	15.00	—
Highways,	—	—	69.40	9.00
Charities,	260.03	1,048.63	1,215.29	1,331.90
Soldiers' benefits,	1,739.00	1,871.00	344.00	1,088.00
Schools,	294.60	67.20	920.56	752.00
Libraries,	35.40	—	—	365.72
Recreation,	—	—	—	180.25
Unclassified,	—	—	1.41	—
<i>Public service enterprises,</i>	<i>2,895.66</i>	<i>—</i>	<i>3,193.61</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,895.66	—	3,193.61	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>241.28</i>	<i>125.80</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>2,111.65</i>	<i>1,176.65</i>	<i>2,454.46</i>	<i>985.54</i>
On sinking funds,	571.40	—	774.20	—
On trust and investment funds,	716.70	2.02	985.89	524.48
All other,	823.55	1,174.63	694.37	461.06
NON-REVENUE.	\$175,221.20	\$33,906.40	\$35,204.87	\$53,500.05
Offsets to outlays,	7,100.86	—	2,784.88	813.67
<i>Departmental,</i>	<i>7,100.86</i>	<i>—</i>	<i>2,784.88</i>	<i>813.67</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	75,000.00	25,000.00	25,000.00	35,500.00
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>72,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>32,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	46,216.22	9.79	1,000.00	158.05
<i>From sinking funds,</i>	<i>42,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,216.22</i>	<i>9.79</i>	<i>1,000.00</i>	<i>158.05</i>
Refunds,	—	36.36	208.25	1,081.22
Agency, trust, and investment,	46,904.12	8,860.25	6,211.74	15,947.11
<i>Taxes and licenses for State,</i>	<i>5,830.00</i>	<i>5,480.20</i>	<i>3,143.20</i>	<i>8,331.03</i>
<i>Taxes for county,</i>	<i>2,825.63</i>	<i>3,035.63</i>	<i>2,800.90</i>	<i>4,910.40</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>38,248.44</i>	<i>344.42</i>	<i>262.64</i>	<i>2,564.08</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>141.60</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$73,259.39	\$40,003.06	\$44,374.21	\$54,835.79
Premiums,	—	—	—	—
Municipal indebtedness,	75,000.00	25,000.00	25,000.00	35,500.00
Transfers and refunds,	46,216.22	46.15	1,208.25	1,239.27
Agency, trust, and investment,	46,904.12	8,860.25	6,211.74	15,947.11
Total receipts,	\$241,379.73	\$73,909.46	\$76,794.20	\$107,522.17
<i>Balance on hand, including funds,</i>	<i>408.16</i>	<i>9,245.80</i>	<i>9,453.38</i>	<i>2,835.95</i>
GRAND TOTAL,	\$241,787.89	\$83,155.26	\$86,247.58	\$110,358.12

Graded According to Population of 1920 — Continued.

GROUP 21.

PAYMENTS.	Wayland POPULATION 1,935	Hanson POPULATION 1,910	Williamsburg POPULATION 1,866	Harwich POPULATION 1,846
Maintenance,	\$55,916.80	\$38,360.66	\$31,552.84	\$43,810.64
<i>Departmental,</i>	<i>54,111.11</i>	<i>38,184.86</i>	<i>30,328.50</i>	<i>43,670.26</i>
General government,	3,520.15	2,810.46	1,455.09	6,092.08
Protection of persons and property,	5,306.02	3,999.15	1,040.17	5,366.63
Health and sanitation,	440.05	308.25	269.45	371.50
Highways,	14,195.21	13,180.55	4,885.39	6,427.83
Charities,	2,467.34	2,105.98	3,319.48	5,444.00
Soldiers' benefits,	1,200.26	1,754.33	348.00	1,146.00
Schools,	22,756.18	11,607.07	18,051.27	17,213.88
Libraries,	2,523.32	647.18	175.55	486.97
Recreation,	162.15	451.99	485.70	510.20
Pensions,	—	—	—	—
Unclassified,	1,540.43	1,319.90	298.40	611.17
<i>Public service enterprises,</i>	<i>1,079.88</i>	<i>—</i>	<i>1,224.34</i>	<i>140.38</i>
Electric light,	—	—	—	—
Water,	1,079.88	—	1,224.34	—
All other,	—	—	—	140.38
<i>Cemeteries,</i>	<i>725.81</i>	<i>175.80</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	4,837.51	280.56	3,948.16	1,082.84
<i>Loans, general purposes,</i>	<i>4,837.51</i>	<i>280.56</i>	<i>1,948.16</i>	<i>1,082.84</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	14,789.83	5,142.19	6,747.69	5,094.90
<i>Departmental,</i>	<i>13,144.58</i>	<i>5,142.19</i>	<i>6,747.69</i>	<i>5,094.90</i>
General government,	—	—	43.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	9,144.58	4,620.37	6,704.69	5,094.90
Charities,	—	—	—	—
Schools,	—	521.82	—	—
Libraries,	—	—	—	—
Recreation,	4,000.00	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,645.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,645.25	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	108,400.00	20,000.00	27,450.00	39,400.00
<i>From sinking funds,</i>	<i>42,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,900.00</i>	<i>—</i>	<i>2,450.00</i>	<i>2,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>62,500.00</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>36,800.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	46,216.22	9.79	1,000.00	158.05
<i>To sinking funds from revenue,</i>	<i>3,591.53</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>All other,</i>	<i>42,624.69</i>	<i>9.79</i>	<i>—</i>	<i>158.05</i>
Refunds,	—	36.36	208.25	1,081.22
Agency, trust, and investment,	8,979.96	8,843.65	7,985.94	15,935.45
<i>Taxes and licenses for State,</i>	<i>5,830.00</i>	<i>5,480.20</i>	<i>3,148.20</i>	<i>8,331.03</i>
<i>Taxes for county,</i>	<i>2,825.68</i>	<i>3,035.63</i>	<i>2,800.90</i>	<i>4,910.40</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>324.28</i>	<i>327.82</i>	<i>2,036.84</i>	<i>2,552.42</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>141.60</i>
RECAPITULATION.				
Maintenance and interest,	\$60,754.31	\$38,641.22	\$35,501.00	\$44,893.48
Permanent debt (except from sinking funds),	3,900.00	—	2,450.00	2,600.00
Sinking fund requirements from revenue,	3,591.53	—	1,000.00	—
Outlays,	14,789.83	5,142.19	6,747.69	5,094.90
Permanent debt from sinking funds,	42,000.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	62,500.00	20,000.00	25,000.00	36,800.00
Transfers (except to sinking funds) and refunds,	42,624.69	46.15	208.25	1,239.27
Agency, trust, and investment,	8,979.96	8,843.65	7,985.94	15,935.45
Total payments,	\$239,140.32	\$72,673.21	\$78,892.88	\$106,563.10
Balance on hand, including funds,	2,647.57	10,482.05	7,354.70	3,795.02
GRAND TOTAL,	\$241,787.89	\$83,155.26	\$86,247.58	\$110,358.12

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 22.

RECEIPTS.	Southborough POPULATION 1,838	Northfield POPULATION 1,775	Hull POPULATION 1,771	Stockbridge POPULATION 1,764
REVENUE.	\$63,202.09	\$35,517.46	\$299,533.45	\$85,824.32
General,	53,698.83	32,072.00	222,730.45	83,371.71
<i>Taxes,</i>	<i>50,896.14</i>	<i>30,900.01</i>	<i>214,291.76</i>	<i>82,602.43</i>
Property, poll, and income,	40,338.49	30,423.51	196,981.01	80,881.04
Corporation, bank, etc.,	10,557.65	476.50	17,310.75	1,721.39
<i>Licenses and permits,</i>	<i>41.00</i>	<i>15.00</i>	<i>6,963.53</i>	<i>18.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>21.06</i>	<i>1,323.82</i>	<i>242.00</i>
<i>Grants and gifts,</i>	<i>2,761.69</i>	<i>1,135.93</i>	<i>151.34</i>	<i>509.28</i>
For expenses,	2,761.69	1,135.93	151.34	509.28
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	9,503.26	3,445.46	76,803.00	2,452.61
<i>Special assessments,</i>	<i>532.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	532.43	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>3,769.58</i>	<i>—</i>	<i>2,770.07</i>	<i>—</i>
<i>Departmental,</i>	<i>3,289.18</i>	<i>1,163.24</i>	<i>1,217.47</i>	<i>1,733.23</i>
General government,	255.90	125.35	6.00	518.05
Protection of persons and property,	1,670.56	73.32	—	84.77
Health and sanitation,	—	25.00	7.50	—
Highways,	26.25	335.10	—	135.00
Charities,	572.00	—	194.40	88.38
Soldiers' benefits,	638.00	306.00	854.00	744.00
Schools,	6.00	263.50	—	88.00
Libraries,	22.47	18.97	37.63	—
Recreation,	—	—	—	—
Unclassified,	98.00	6.00	117.94	75.03
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>66,513.17</i>	<i>—</i>
Electric light,	—	—	66,513.17	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,260.00</i>	<i>324.44</i>	<i>51.45</i>	<i>27.48</i>
<i>Interest,</i>	<i>652.07</i>	<i>1,967.78</i>	<i>6,250.84</i>	<i>691.90</i>
On sinking funds,	—	—	2,015.41	—
On trust and investment funds,	124.16	1,860.21	—	691.90
All other,	527.91	107.57	4,235.43	—
NON-REVENUE.	\$34,693.30	\$42,630.32	\$291,262.29	\$58,858.13
Offsets to outlays,	125.00	—	—	401.75
<i>Departmental,</i>	<i>125.00</i>	<i>—</i>	<i>—</i>	<i>401.75</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,000.00	29,700.00	225,069.00	40,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>9,700.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>215,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>69.00</i>	<i>—</i>
Transfers,	101.74	63.21	18,868.00	240.24
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>15,250.00</i>	<i>—</i>
<i>All other,</i>	<i>101.74</i>	<i>63.21</i>	<i>3,618.00</i>	<i>240.24</i>
Refunds,	46.33	589.28	426.67	—
Agency, trust, and investment,	9,420.23	12,277.83	46,898.62	18,216.14
<i>Taxes and licenses for State,</i>	<i>5,946.60</i>	<i>3,847.80</i>	<i>25,440.25</i>	<i>10,832.54</i>
<i>Taxes for county,</i>	<i>2,554.00</i>	<i>3,442.13</i>	<i>15,111.67</i>	<i>7,096.42</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>919.63</i>	<i>4,987.90</i>	<i>8,346.70</i>	<i>187.18</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$63,327.09	\$35,517.46	\$299,533.45	\$86,226.07
Premiums,	—	—	69.00	—
Municipal indebtedness,	25,000.00	29,700.00	225,000.00	40,000.00
Transfers and refunds,	148.07	652.49	19,294.67	240.24
Agency, trust, and investment,	9,420.23	12,277.83	46,898.62	18,216.14
Total receipts,	\$97,895.39	\$78,147.78	\$590,795.74	\$144,682.45
<i>Balance on hand, including funds,</i>	<i>6,829.24</i>	<i>9,722.05</i>	<i>51,750.66</i>	<i>198.43</i>
GRAND TOTAL,	\$104,724.63	\$87,869.83	\$642,546.40	\$144,880.88

Graded According to Population of 1920 — Continued.

GROUP 22.

PAYMENTS.	Southborough POPULATION 1,838	Northfield POPULATION 1,775	Hull POPULATION 1,771	Stockbridge POPULATION 1,764
Maintenance,	\$54,701.60	\$32,151.97	\$241,694.77	\$70,692.93
<i>Departmental,</i>	<i>52,914.42</i>	<i>31,465.06</i>	<i>178,484.35</i>	<i>69,205.77</i>
General government,	3,865.85	2,857.82	15,729.65	5,368.01
Protection of persons and property,	4,932.68	611.66	44,459.49	4,929.86
Health and sanitation,	820.13	341.70	16,624.10	4,863.70
Highways,	15,425.34	9,189.12	41,215.05	18,116.67
Charities,	1,961.44	2,066.51	6,002.73	2,977.55
Soldiers' benefits,	698.00	268.00	414.00	852.00
Schools,	22,047.67	14,159.89	34,891.54	29,052.64
Libraries,	1,794.84	1,386.21	1,991.24	1,446.36
Recreation,	581.99	51.14	4,594.96	375.45
Pensions,	—	—	—	—
Unclassified,	786.48	533.01	12,571.59	1,223.53
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>61,887.16</i>	<i>—</i>
Electric light,	—	—	61,887.16	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,787.18</i>	<i>442.42</i>	<i>1,313.26</i>	<i>1,487.16</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>244.49</i>	<i>—</i>	<i>—</i>
Interest,	1,199.35	1,992.60	18,392.03	2,859.16
<i>Loans, general purposes,</i>	<i>1,199.35</i>	<i>1,992.60</i>	<i>17,267.45</i>	<i>2,859.16</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,124.58</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,425.00	6,309.74	43,921.37	4,569.44
<i>Departmental,</i>	<i>1,425.00</i>	<i>6,309.74</i>	<i>21,363.28</i>	<i>4,569.44</i>
General government,	—	—	—	—
Protection of persons and property,	225.00	486.96	3,791.00	—
Health and sanitation,	—	—	15,394.03	3,669.90
Highways,	1,200.00	5,156.53	2,178.25	401.75
Charities,	—	—	—	—
Schools,	—	666.25	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	497.79
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>22,558.09</i>	<i>—</i>
Electric light,	—	—	22,558.09	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	28,000.00	23,100.00	238,128.54	48,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>15,250.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>3,100.00</i>	<i>29,878.54</i>	<i>8,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>193,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	101.74	63.21	18,868.00	240.24
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>3,600.00</i>	<i>—</i>
<i>All other,</i>	<i>101.74</i>	<i>63.21</i>	<i>15,268.00</i>	<i>240.24</i>
Refunds,	46.33	589.28	426.67	—
Agency, trust, and investment,	9,349.85	12,279.33	44,587.50	18,056.44
<i>Taxes and licenses for State,</i>	<i>5,946.60</i>	<i>3,847.80</i>	<i>25,440.25</i>	<i>10,932.54</i>
<i>Taxes for county,</i>	<i>2,554.00</i>	<i>3,442.13</i>	<i>13,111.67</i>	<i>7,096.42</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>849.25</i>	<i>4,989.40</i>	<i>6,035.58</i>	<i>27.48</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$55,900.95	\$34,144.57	\$260,086.80	\$73,552.09
Permanent debt (except from sinking funds),	3,000.00	3,100.00	29,878.54	8,000.00
Sinking fund requirements from revenue,	—	—	3,600.00	—
Outlays,	1,425.00	6,309.74	43,921.37	4,569.44
Permanent debt from sinking funds,	—	—	15,250.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	25,000.00	20,000.00	193,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	148.07	652.49	15,694.67	240.24
Agency, trust, and investment,	9,349.85	12,279.33	44,587.50	18,056.44
Total payments,	\$94,823.87	\$76,486.13	\$606,013.88	\$144,418.21
<i>Balance on hand, including funds,</i>	<i>9,900.76</i>	<i>11,383.70</i>	<i>36,527.52</i>	<i>462.67</i>
GRAND TOTAL,	\$104,724.63	\$87,869.83	\$642,546.40	\$144,880.88

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 23.

RECEIPTS.	Northborough POPULATION 1,753	Rutland POPULATION 1,743	Chatham POPULATION 1,737	Salisbury POPULATION 1,701
REVENUE.	\$50,244.92	\$33,618.31	\$40,421.01	\$54,246.57
General,	32,382.45	25,071.58	35,379.99	46,692.27
<i>Taxes,</i>	<i>29,303.25</i>	<i>20,746.84</i>	<i>33,564.23</i>	<i>41,058.75</i>
Property, poll, and income,	27,981.85	20,220.77	31,192.05	40,364.70
Corporation, bank, etc.,	1,321.40	526.07	2,372.18	694.05
<i>Licenses and permits,</i>	<i>8.50</i>	<i>18.50</i>	<i>114.50</i>	<i>1,742.00</i>
<i>Fines and forfeits,</i>	<i>31.50</i>	<i>10.00</i>	<i>135.00</i>	<i>675.70</i>
<i>Grants and gifts,</i>	<i>3,039.20</i>	<i>4,296.24</i>	<i>1,566.26</i>	<i>3,215.82</i>
For expenses,	3,039.20	4,296.24	1,566.26	3,215.82
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	17,862.47	8,546.73	5,041.02	7,554.30
<i>Special assessments,</i>	<i>468.79</i>	<i>—</i>	<i>—</i>	<i>461.35</i>
To meet expenses,	468.79	—	—	461.35
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>3,031.51</i>	<i>—</i>	<i>380.50</i>	<i>2,683.26</i>
<i>Departmental,</i>	<i>4,366.82</i>	<i>3,667.10</i>	<i>2,638.21</i>	<i>2,762.39</i>
General government,	1,207.58	447.95	79.25	—
Protection of persons and property,	1,352.87	59.22	299.14	604.75
Health and sanitation,	50.78	—	—	—
Highways,	—	—	38.65	12.65
Charities,	284.53	2,621.85	896.42	455.30
Soldiers' benefits,	952.00	312.00	1,038.00	1,543.00
Schools,	88.65	158.25	183.75	101.40
Libraries,	66.10	56.83	—	45.29
Recreation,	16.00	—	103.00	—
Unclassified,	348.31	11.00	—	—
<i>Public service enterprises,</i>	<i>5,063.61</i>	<i>4,842.25</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	5,063.61	4,826.45	—	—
All other,	—	15.80	—	—
<i>Cemeteries,</i>	<i>1,152.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>3,778.95</i>	<i>37.38</i>	<i>2,022.31</i>	<i>1,647.30</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	3,015.13	—	1,705.00	728.34
All other,	763.82	37.38	317.31	918.96
NON-REVENUE.	\$26,858.37	\$31,036.17	\$38,111.23	\$59,507.19
Offsets to outlays,	400.00	—	11,570.05	—
<i>Departmental,</i>	<i>400.00</i>	<i>—</i>	<i>11,570.05</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	27,300.00	8,000.00	51,742.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16,742.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>27,300.00</i>	<i>8,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,559.75	13.48	6,455.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,559.75</i>	<i>13.48</i>	<i>6,455.00</i>	<i>—</i>
Refunds,	379.21	51.45	31.65	51.52
Agency, trust, and investment,	14,519.41	3,671.24	12,054.53	7,713.67
<i>Taxes and licenses for State,</i>	<i>5,122.97</i>	<i>2,565.20</i>	<i>5,480.20</i>	<i>4,547.40</i>
<i>Taxes for county,</i>	<i>2,003.00</i>	<i>1,102.00</i>	<i>5,769.82</i>	<i>3,166.37</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7,393.44</i>	<i>4.04</i>	<i>804.51</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$50,644.92	\$33,618.31	\$51,991.06	\$54,246.57
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	27,300.00	8,000.00	51,742.00
Transfers and refunds,	1,938.96	64.93	6,486.65	51.52
Agency, trust, and investment,	14,519.41	3,671.24	12,054.53	7,713.67
Total receipts,	\$77,103.29	\$64,654.48	\$78,532.24	\$113,753.76
<i>Balance on hand, including funds,</i>	<i>6,156.86</i>	<i>3,037.55</i>	<i>935.70</i>	<i>9,328.36</i>
GRAND TOTAL,	\$83,260.15	\$67,692.03	\$79,467.94	\$123,082.12

Graded According to Population of 1920 — Continued.

GROUP 23.

PAYMENTS.	Northborough POPULATION 1,753	Rutland POPULATION 1,743	Chatham POPULATION 1,737	Salisbury POPULATION 1,701
Maintenance.	\$47,284.96	\$28,452.64	\$36,675.51	\$49,873.01
<i>Departmental.</i>	44,066.71	26,309.41	36,675.51	49,873.01
General government,	4,017.64	3,115.24	4,122.75	3,321.43
Protection of persons and property,	5,733.76	535.02	1,671.44	11,774.91
Health and sanitation,	348.35	502.85	487.03	1,506.72
Highways,	9,494.71	7,135.18	10,634.95	9,544.31
Charities,	3,130.67	2,813.06	4,704.08	5,670.58
Soldiers' benefits,	992.50	244.40	870.00	1,552.75
Schools,	16,082.08	11,143.61	12,609.84	14,867.47
Libraries,	1,731.79	313.95	500.00	556.76
Recreation,	887.91	265.10	707.34	736.50
Pensions,	—	—	—	—
Unclassified,	1,647.30	241.00	368.08	341.58
<i>Public service enterprises.</i>	1,783.17	2,143.23	—	—
Electric light,	—	—	—	—
Water,	1,783.17	2,142.57	—	—
All other,	—	.66	—	—
<i>Cemeteries.</i>	2,030.08	—	—	—
<i>Administration of trust funds.</i>	5.00	—	—	—
Interest.	228.75	1,534.17	177.62	2,633.14
<i>Loans, general purposes.</i>	228.75	1,216.60	177.62	2,633.14
<i>Loans, public service enterprises.</i>	—	317.57	—	—
<i>Loans, cemeteries.</i>	—	—	—	—
Outlays.	1,175.00	1,466.77	8,077.11	14,202.53
<i>Departmental.</i>	275.00	1,466.77	8,077.11	14,202.53
General government,	—	121.25	283.19	—
Protection of persons and property,	275.00	213.73	336.02	1,421.09
Health and sanitation,	—	—	75.00	—
Highways,	—	1,131.79	7,382.90	12,781.44
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises.</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries.</i>	900.00	—	—	—
Municipal indebtedness.	10,000.00	29,600.00	11,000.00	39,000.00
<i>From sinking funds.</i>	—	—	—	—
<i>From revenue and other sources.</i>	—	5,900.00	—	4,000.00
<i>Bonds refunded, current year.</i>	—	—	—	—
<i>Temporary loans (including revenue loans).</i>	10,000.00	23,700.00	11,000.00	35,000.00
<i>Warrants or orders, previous years.</i>	—	—	—	—
Transfers.	1,559.75	13.48	6,455.00	—
<i>To sinking funds from revenue.</i>	—	—	—	—
<i>All other.</i>	1,559.75	13.48	6,455.00	—
Refunds.	379.21	51.45	31.65	51.52
Agency, trust, and investment.	14,959.64	3,671.24	16,804.53	7,757.01
<i>Taxes and licenses for State.</i>	5,122.97	2,565.20	5,480.20	4,547.40
<i>Taxes for county.</i>	2,003.00	1,102.00	5,769.82	3,166.27
<i>Expenditures for grade crossings.</i>	—	—	—	—
<i>Sinking and other permanent funds.</i>	7,833.67	4.04	5,554.51	43.34
<i>All other.</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$48,113.71	\$29,986.81	\$36,853.13	\$52,506.15
Permanent debt (except from sinking funds),	—	5,900.00	—	4,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,175.00	1,466.77	8,077.11	14,202.53
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	23,700.00	11,000.00	35,000.00
Transfers (except to sinking funds) and refunds,	1,938.96	64.93	6,486.65	51.52
Agency, trust, and investment,	14,959.64	3,671.24	16,804.53	7,757.01
Total payments,	\$76,187.31	\$64,789.75	\$79,221.42	\$113,517.21
<i>Balance on hand, including funds,</i>	7,072.84	2,902.28	246.52	9,564.91
GRAND TOTAL,	\$83,260.15	\$67,692.03	\$79,467.94	\$123,082.12

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 24.

RECEIPTS.	Raynham POPULATION 1,695	Upton POPULATION 1,693	Lunenburg POPULATION 1,634	Hamilton POPULATION 1,631
REVENUE.	\$35,902.37	\$31,669.94	\$55,451.37	\$81,592.27
General,	27,952.64	27,020.86	35,954.76	75,939.52
<i>Taxes,</i>	<i>23,607.32</i>	<i>25,046.55</i>	<i>32,310.45</i>	<i>73,958.29</i>
Property, poll, and income,	21,056.44	24,100.73	31,704.79	67,685.55
Corporation, bank, etc.,	2,550.88	945.82	605.66	6,272.74
<i>Licenses and permits,</i>	<i>6.50</i>	<i>70.25</i>	<i>320.00</i>	<i>1,285.00</i>
<i>Fines and forfeits,</i>	<i>92.88</i>	<i>137.65</i>	<i>33.68</i>	<i>115.00</i>
<i>Grants and gifts,</i>	<i>4,245.94</i>	<i>1,766.41</i>	<i>3,290.63</i>	<i>581.23</i>
For expenses,	4,245.94	1,766.41	3,290.63	581.23
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	7,949.73	4,649.08	19,496.61	5,652.75
<i>Special assessments,</i>	<i>335.01</i>	<i>—</i>	<i>1,577.02</i>	<i>1,365.76</i>
To meet expenses,	335.01	—	1,577.62	1,365.76
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>5,184.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,526.60</i>	<i>4,041.73</i>	<i>9,447.47</i>	<i>3,083.25</i>
General government,	54.24	287.00	121.80	88.30
Protection of persons and property,	355.13	30.22	6,653.59	141.86
Health and sanitation,	—	—	—	33.57
Highways,	2.16	—	59.50	117.00
Charities,	148.87	1,992.92	2,226.53	2,120.85
Soldiers' benefits,	888.00	1,522.00	192.00	410.00
Schools,	22.20	186.75	—	111.04
Libraries,	—	11.84	16.85	—
Recreation,	—	—	—	60.63
Unclassified,	56.00	11.00	177.20	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>6,848.56</i>	<i>6.00</i>
Electric light,	—	—	6,848.56	—
Water,	—	—	—	—
All other,	—	—	—	6.00
<i>Cemeteries,</i>	<i>235.00</i>	<i>401.00</i>	<i>351.13</i>	<i>204.50</i>
<i>Interest,</i>	<i>668.32</i>	<i>206.35</i>	<i>1,271.83</i>	<i>993.24</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	29.32	45.50	323.70	91.06
All other,	639.00	160.85	948.13	902.18
NON-REVENUE.	\$17,881.05	\$21,097.53	\$34,693.50	\$56,303.23
Offsets to outlays,	—	372.00	510.62	100.00
<i>Departmental,</i>	<i>—</i>	<i>372.00</i>	<i>510.62</i>	<i>100.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,000.00	15,723.36	27,000.00	40,000.00
<i>Loans, general purposes,</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>15,000.00</i>	<i>27,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>723.36</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	8.00	118.82	378.98	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>8.00</i>	<i>118.82</i>	<i>378.98</i>	<i>—</i>
Refunds,	317.25	—	152.22	10.49
Agency, trust, and investment,	5,555.80	4,883.40	6,651.68	16,197.74
<i>Taxes and licenses for State,</i>	<i>3,264.80</i>	<i>3,381.40</i>	<i>3,964.40</i>	<i>9,320.37</i>
<i>Taxes for county,</i>	<i>1,697.66</i>	<i>1,452.00</i>	<i>1,702.00</i>	<i>6,170.17</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>593.34</i>	<i>50.00</i>	<i>985.28</i>	<i>707.20</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,902.37	\$32,041.94	\$55,961.99	\$81,692.27
Premiums,	—	—	—	—
Municipal indebtedness,	12,000.00	15,723.36	27,000.00	40,000.00
Transfers and refunds,	325.25	118.82	531.20	10.49
Agency, trust, and investment,	5,555.80	4,883.40	6,651.68	16,197.74
Total receipts,	\$53,783.42	\$52,767.52	\$90,144.87	\$137,900.50
<i>Balance on hand, including funds,</i>	<i>7,604.62</i>	<i>1,023.81</i>	<i>9,858.01</i>	<i>37,928.39</i>
GRAND TOTAL,	\$61,388.04	\$53,791.33	\$100,002.88	\$175,828.89

Graded According to Population of 1920 — Continued.

GROUP 24.

PAYMENTS.	Raynham POPULATION 1,695	Upton POPULATION 1,693	Lunenburg POPULATION 1,634	Hamilton POPULATION 1,631
Maintenance,	\$28,138.23	\$33,103.86	\$43,572.74	\$72,459.23
<i>Departmental,</i>	27,876.20	32,404.69	44,577.37	71,762.06
General government,	3,140.88	2,889.44	3,136.47	7,031.00
Protection of persons and property,	1,336.42	1,649.18	10,636.39	8,718.02
Health and sanitation,	329.86	247.52	1,001.26	1,468.29
Highways,	5,209.82	4,385.91	8,299.56	17,335.32
Charities,	2,487.52	6,647.04	3,239.77	3,440.92
Soldiers' benefits,	686.62	2,329.12	214.00	875.01
Schools,	14,004.21	12,798.01	15,357.55	28,786.98
Libraries,	184.10	426.18	1,279.21	1,216.21
Recreation,	—	562.89	493.33	1,711.29
Pensions,	—	—	—	—
Unclassified,	496.77	469.40	919.83	1,179.02
<i>Public service enterprises,</i>	—	—	3,201.42	60.57
Electric light,	—	—	3,201.42	—
Water,	—	—	—	—
All other,	—	—	—	60.57
<i>Cemeteries,</i>	262.03	699.17	793.95	636.60
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	—	425.14	1,309.89	2,519.88
<i>Loans, general purposes,</i>	—	425.14	658.75	2,519.88
<i>Loans, public service enterprises,</i>	—	—	651.14	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	12,274.36	186.66	4,591.95	8,760.51
<i>Departmental,</i>	12,274.36	186.66	4,014.69	8,760.51
General government,	—	—	—	—
Protection of persons and property,	707.24	—	—	2,500.00
Health and sanitation,	—	—	—	791.89
Highways,	1,796.80	—	961.62	787.80
Charities,	—	—	—	—
Schools,	9,770.32	186.66	3,053.07	4,680.82
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	577.26	—
Electric light,	—	—	577.26	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	15,000.00	31,130.00	46,980.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	1,130.00	1,980.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	15,000.00	30,000.00	45,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	8.00	118.82	378.98	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	8.00	118.82	378.98	—
Refunds,	317.25	—	152.22	10.49
Agency, trust, and investment,	5,577.12	4,983.40	6,654.75	16,191.05
<i>Taxes and licenses for State,</i>	3,264.80	3,381.40	3,964.40	9,320.37
<i>Taxes for county,</i>	1,697.66	1,452.00	1,702.00	6,170.17
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	614.66	50.00	988.35	700.51
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$28,138.23	\$33,529.00	\$49,882.63	\$74,979.11
Permanent debt (except from sinking funds),	—	—	1,130.00	1,980.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	12,274.36	186.66	4,591.95	8,760.51
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	15,000.00	30,000.00	45,000.00
Transfers (except to sinking funds) and refunds,	325.25	118.82	531.20	10.49
Agency, trust, and investment,	5,577.12	4,983.40	6,654.75	16,191.05
Total payments,	\$46,314.96	\$53,717.88	\$92,790.53	\$146,921.16
<i>Balance on hand, including funds,</i>	15,073.08	73.45	7,212.35	28,907.73
GRAND TOTAL,	\$61,388.04	\$53,791.33	\$100,002.88	\$175,828.89

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 25.

RECEIPTS.	West Boylston POPULATION 1,624	Colrain POPULATION 1,607	Townsend POPULATION 1,575	Sturbridge POPULATION 1,573
REVENUE.	\$54,938.88	\$30,676.47	\$42,215.64	\$40,377.93
General,	38,409.88	29,368.00	33,192.54	33,237.33
<i>Taxes,</i>	<i>35,569.87</i>	<i>21,883.01</i>	<i>31,092.70</i>	<i>29,034.73</i>
Property, poll, and income,	35,246.77	19,238.85	30,219.57	27,647.10
Corporation, bank, etc.,	323.10	2,644.16	873.13	1,387.63
<i>Licenses and permits,</i>	<i>15.50</i>	<i>—</i>	<i>22.00</i>	<i>27.00</i>
<i>Fines and forfeits,</i>	<i>42.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,781.93</i>	<i>7,484.99</i>	<i>2,077.84</i>	<i>4,175.60</i>
For expenses,	2,781.93	7,484.99	2,077.84	4,175.60
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	16,529.00	1,308.47	9,023.10	7,140.60
<i>Special assessments,</i>	<i>527.42</i>	<i>—</i>	<i>417.96</i>	<i>—</i>
To meet expenses,	527.42	—	417.96	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,569.44</i>	<i>—</i>	<i>—</i>	<i>1,277.70</i>
<i>Departmental,</i>	<i>6,377.26</i>	<i>565.44</i>	<i>6,673.40</i>	<i>4,573.24</i>
General government,	41.50	—	427.34	216.00
Protection of persons and property,	56.40	—	1,515.34	26.90
Health and sanitation,	2.00	—	77.43	—
Highways,	—	11.75	132.35	2,377.93
Charities,	3,216.00	—	1,975.15	1,155.66
Soldiers' benefits,	344.00	288.00	2,071.00	686.00
Schools,	175.52	240.00	400.96	94.31
Libraries,	38.88	25.69	73.83	11.97
Recreation,	—	—	—	—
Unclassified,	2,502.96	—	—	5.17
<i>Public service enterprises,</i>	<i>7,476.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	7,476.02	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>210.00</i>	<i>—</i>	<i>1,118.42</i>	<i>407.57</i>
<i>Interest,</i>	<i>368.86</i>	<i>743.03</i>	<i>813.32</i>	<i>881.39</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	63.07	725.87	74.52	455.92
All other,	305.79	17.16	738.80	425.47
NON-REVENUE.	\$6,859.89	\$28,479.36	\$41,621.75	\$36,631.72
Offsets to outlays,	92.32	—	1,300.00	6,682.43
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>6,682.43</i>
<i>Public service enterprises,</i>	<i>92.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,000.00	22,016.24	32,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,000.00</i>	<i>19,000.00</i>	<i>32,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>3,016.24</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	10.00	93.06	—	636.20
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>10.00</i>	<i>93.06</i>	<i>—</i>	<i>636.20</i>
Refunds,	540.94	55.99	298.93	547.37
Agency, trust, and investment,	4,216.63	6,314.07	8,022.82	8,765.72
<i>Taxes and licenses for State,</i>	<i>2,681.80</i>	<i>3,031.60</i>	<i>3,758.20</i>	<i>2,565.20</i>
<i>Taxes for county,</i>	<i>1,152.00</i>	<i>2,711.99</i>	<i>1,638.90</i>	<i>1,102.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>382.83</i>	<i>40.40</i>	<i>2,625.72</i>	<i>5,098.52</i>
<i>All other,</i>	<i>—</i>	<i>530.08</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$55,031.20	\$30,676.47	\$43,515.64	\$47,060.36
Premiums,	—	—	—	—
Municipal indebtedness,	2,000.00	22,016.24	32,000.00	20,000.00
Transfers and refunds,	550.94	149.05	298.93	1,183.57
Agency, trust, and investment,	4,216.63	6,314.07	8,022.82	8,765.72
Total receipts,	\$61,798.77	\$59,155.83	\$83,837.39	\$77,009.65
<i>Balance on hand, including funds,</i>	<i>21,118.82</i>	<i>2,047.37</i>	<i>771.56</i>	<i>12,172.54</i>
GRAND TOTAL,	\$82,917.59	\$61,203.20	\$84,608.95	\$89,182.19

Graded According to Population of 1920 — Continued.

GROUP 25.

PAYMENTS.	West Boylston POPULATION 1,624	Colrain POPULATION 1,607	Townsend POPULATION 1,575	Sturbridge POPULATION 1,573
Maintenance,	\$47,010.26	\$33,161.36	\$39,639.78	\$35,670.37
<i>Departmental,</i>	<i>40,646.96</i>	<i>33,153.36</i>	<i>38,456.43</i>	<i>35,132.53</i>
General government,	3,208.25	1,384.39	2,617.52	2,607.04
Protection of persons and property,	2,144.70	104.70	4,052.47	453.46
Health and sanitation,	585.75	606.80	1,221.60	606.92
Highways,	5,818.84	8,614.15	5,288.57	7,918.92
Charities,	6,188.07	1,303.41	4,768.97	4,154.27
Soldiers' benefits,	459.00	246.00	787.00	390.00
Schools,	18,838.82	18,734.73	17,369.48	16,731.29
Libraries,	1,624.05	881.18	799.90	592.36
Recreation,	885.22	432.33	919.49	1,323.12
Pensions,	—	—	—	—
Unclassified,	894.26	845.67	631.43	355.15
<i>Public service enterprises,</i>	<i>6,081.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	6,081.44	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>281.86</i>	<i>8.00</i>	<i>1,183.35</i>	<i>537.84</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	233.46	607.85	892.17	770.15
<i>Loans, general purposes,</i>	<i>13.43</i>	<i>607.85</i>	<i>892.17</i>	<i>770.15</i>
<i>Loans, public service enterprises,</i>	<i>220.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,740.57	122.25	1,585.34	6,425.81
<i>Departmental,</i>	<i>58.73</i>	<i>122.25</i>	<i>1,585.34</i>	<i>6,425.81</i>
General government,	—	—	—	203.50
Protection of persons and property,	58.73	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	122.25	1,585.34	6,222.31
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,681.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	1,681.84	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,000.00	20,000.00	31,900.00	30,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,900.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,000.00</i>	<i>19,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	10.00	93.06	—	636.20
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	10.00	93.06	—	636.20
Refunds,	540.94	55.99	298.93	547.37
Agency, trust, and investment,	4,263.87	6,273.67	8,022.82	8,973.88
<i>Taxes and licenses for State,</i>	<i>2,681.80</i>	<i>3,031.60</i>	<i>3,758.20</i>	<i>2,565.20</i>
<i>Taxes for county,</i>	<i>1,152.00</i>	<i>2,711.99</i>	<i>1,638.90</i>	<i>1,102.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>430.07</i>	<i>—</i>	<i>2,625.72</i>	<i>5,306.68</i>
<i>All other,</i>	<i>—</i>	<i>530.08</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$47,243.72	\$33,769.21	\$40,531.95	\$36,440.52
Permanent debt (except from sinking funds),	1,000.00	1,000.00	1,900.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,740.57	122.25	1,585.34	6,425.81
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,000.00	19,000.00	30,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	550.94	149.05	298.93	1,183.57
Agency, trust, and investment,	4,263.87	6,273.67	8,022.82	8,973.88
Total payments,	\$56,799.10	\$60,314.18	\$82,339.04	\$83,023.78
<i>Balance on hand, including funds,</i>	<i>26,118.49</i>	<i>889.02</i>	<i>2,269.91</i>	<i>6,158.41</i>
GRAND TOTAL,	\$82,917.59	\$61,203.20	\$84,608.95	\$89,182.19

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 26.

RECEIPTS.	Sherborn POPULATION 1,558	Duxbury POPULATION 1,553	Dennis POPULATION 1,536	Freetown POPULATION 1,532
REVENUE.	\$52,242.53	\$81,402.47	\$35,598.15	\$37,055.80
General,	47,001.47	74,473.63	32,329.00	33,466.50
<i>Taxes,</i>	<i>45,742.19</i>	<i>74,056.58</i>	<i>29,884.31</i>	<i>28,758.93</i>
Property, poll, and income,	39,713.67	72,354.95	28,142.76	27,010.40
Corporation, bank, etc.,	6,028.52	1,701.63	1,741.55	1,748.53
<i>Licenses and permits,</i>	<i>8.00</i>	<i>78.25</i>	<i>44.50</i>	<i>5.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>6.75</i>	<i>95.00</i>	<i>126.75</i>
<i>Grants and gifts,</i>	<i>1,251.28</i>	<i>332.05</i>	<i>2,305.19</i>	<i>4,575.82</i>
For expenses,	1,251.28	332.05	1,755.19	4,575.82
For outlays,	—	—	550.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,241.06	6,928.84	3,269.15	3,589.30
<i>Special assessments,</i>	<i>1,283.72</i>	<i>1,877.70</i>	<i>—</i>	<i>2.50</i>
To meet expenses,	1,283.72	1,877.70	—	2.50
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>180.85</i>	<i>1,747.31</i>
<i>Departmental,</i>	<i>1,969.99</i>	<i>2,716.84</i>	<i>2,443.66</i>	<i>1,160.81</i>
General government,	76.75	72.59	—	151.00
Protection of persons and property,	717.05	922.79	295.88	120.19
Health and sanitation,	—	113.79	77.50	—
Highways,	.15	30.00	31.34	—
Charities,	528.79	250.67	1,018.54	92.00
Soldiers' benefits,	69.00	1,327.00	1,010.00	636.00
Schools,	402.75	—	10.40	141.34
Libraries,	—	—	—	—
Recreation,	12.00	—	—	—
Unclassified,	163.50	—	—	20.28
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>489.62</i>	<i>852.00</i>	<i>2.58</i>	<i>210.65</i>
<i>Interest,</i>	<i>1,497.73</i>	<i>1,482.30</i>	<i>642.06</i>	<i>468.03</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,028.42	145.77	254.34	—
All other,	469.31	1,336.53	387.72	468.03
NON-REVENUE.	\$48,688.29	\$110,353.83	\$22,324.48	\$25,602.89
Offsets to outlays,	2,500.00	—	—	205.00
<i>Departmental,</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>205.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	35,000.00	96,500.00	15,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>20,500.00</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>35,000.00</i>	<i>76,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,037.00	—	—	23.01
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,037.00</i>	<i>—</i>	<i>—</i>	<i>23.01</i>
Refunds,	7.15	99.33	119.98	—
Agency, trust, and investment,	8,144.14	13,754.50	7,204.50	5,374.88
<i>Taxes and licenses for State,</i>	<i>4,081.00</i>	<i>7,579.25</i>	<i>3,498.00</i>	<i>3,148.20</i>
<i>Taxes for county,</i>	<i>1,977.98</i>	<i>4,198.25</i>	<i>3,682.86</i>	<i>1,637.03</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,085.16</i>	<i>1,977.00</i>	<i>23.64</i>	<i>589.65</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,742.53	\$81,402.47	\$35,598.15	\$37,260.80
Premiums,	—	—	—	—
Municipal indebtedness,	35,000.00	96,500.00	15,000.00	20,000.00
Transfers and refunds,	3,044.15	99.33	119.98	23.01
Agency, trust, and investment,	8,144.14	13,754.50	7,204.50	5,374.88
Total receipts,	\$100,930.82	\$191,756.30	\$57,922.63	\$62,658.69
<i>Balance on hand, including funds,</i>	<i>9,040.93</i>	<i>2,672.14</i>	<i>6,102.32</i>	<i>5,333.04</i>
GRAND TOTAL,	\$109,971.75	\$194,428.44	\$64,024.95	\$67,991.73

Graded According to Population of 1920 — Continued.

GROUP 26.

PAYMENTS.	Sherborn POPULATION 1,558	Duxbury POPULATION 1,553	Dennis POPULATION 1,536	Freetown POPULATION 1,532
Maintenance,	\$38,426.27	\$62,258.80	\$28,441.27	\$30,159.16
<i>Departmental,</i>	<i>37,687.66</i>	<i>60,281.80</i>	<i>28,274.64</i>	<i>29,853.21</i>
General government,	2,789.02	5,518.26	3,059.76	2,047.36
Protection of persons and property,	3,305.77	6,410.69	1,229.89	1,258.14
Health and sanitation,	243.99	1,859.10	886.70	1,166.06
Highways,	11,323.77	14,134.17	4,927.94	5,633.26
Charities,	1,706.10	6,987.47	4,836.69	1,186.36
Soldiers' benefits,	200.00	1,258.00	932.00	636.00
Schools,	15,022.82	20,542.54	11,682.06	15,175.60
Libraries,	1,582.53	1,745.00	—	246.59
Recreation,	196.00	500.00	—	1,268.93
Pensions,	—	—	—	—
Unclassified,	1,317.66	1,326.57	719.60	1,234.91
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	26.00
<i>Cemeteries,</i>	<i>738.61</i>	<i>1,977.00</i>	<i>166.63</i>	<i>279.95</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,496.45	3,283.48	614.49	599.25
<i>Loans, general purposes,</i>	<i>1,496.46</i>	<i>3,283.48</i>	<i>614.49</i>	<i>599.25</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	13,250.89	22,785.33	4,428.05	7,000.00
<i>Departmental,</i>	<i>13,225.89</i>	<i>22,785.33</i>	<i>4,428.05</i>	<i>7,000.00</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,228.34	150.00	—
Health and sanitation,	—	—	—	—
Highways,	13,225.89	21,306.99	4,278.05	7,000.00
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	250.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>25.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	43,000.00	88,833.33	15,556.22	18,600.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>12,833.33</i>	<i>556.22</i>	<i>3,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>42,000.00</i>	<i>76,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,037.00	—	—	23.01
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,037.00</i>	<i>—</i>	<i>—</i>	<i>23.01</i>
Refunds,	7.15	99.33	119.98	—
Agency, trust, and investment,	6,660.80	13,855.27	7,204.50	5,351.87
<i>Taxes and licenses for State,</i>	<i>4,081.00</i>	<i>7,579.25</i>	<i>3,498.00</i>	<i>3,148.20</i>
<i>Taxes for county,</i>	<i>1,977.98</i>	<i>4,198.25</i>	<i>3,682.86</i>	<i>1,637.03</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>601.82</i>	<i>2,077.77</i>	<i>23.64</i>	<i>566.64</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$39,922.73	\$65,542.28	\$29,055.76	\$30,758.41
Permanent debt (except from sinking funds),	1,000.00	12,833.33	556.22	3,600.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	13,250.89	22,785.33	4,428.05	7,000.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	42,000.00	76,000.00	15,000.00	15,000.00
Transfers (except to sinking funds) and refunds,	3,044.15	99.33	119.98	23.01
Agency, trust, and investment,	6,660.80	13,855.27	7,204.50	5,351.87
Total payments,	\$105,878.57	\$191,115.54	\$56,364.51	\$61,733.29
<i>Balance on hand, including funds,</i>	<i>4,093.18</i>	<i>3,312.90</i>	<i>7,660.44</i>	<i>6,258.44</i>
GRAND TOTAL,	\$109,971.75	\$194,428.44	\$64,024.95	\$67,991.73

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 27.

RECEIPTS.	West Newbury POPULATION 1,492	Millis POPULATION 1,485	Essex POPULATION 1,478	Cheshire POPULATION 1,476
REVENUE.	\$36,738.54	\$41,782.99	\$46,529.04	\$25,750.54
General,	28,639.39	32,341.58	34,971.34	23,676.02
<i>Taxes,</i>	<i>26,368.14</i>	<i>29,407.36</i>	<i>32,600.21</i>	<i>19,646.97</i>
Property, poll, and income,	24,838.43	24,638.55	30,047.56	18,906.21
Corporation, bank, etc.,	1,529.71	4,768.81	2,552.65	740.76
<i>Licenses and permits,</i>	<i>43.00</i>	<i>178.00</i>	<i>123.00</i>	<i>308.01</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>71.66</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,228.25</i>	<i>2,684.56</i>	<i>2,248.13</i>	<i>3,721.04</i>
For expenses,	2,128.25	2,684.56	2,248.13	3,721.04
For outlays,	100.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,099.15	9,441.41	11,557.70	2,074.52
<i>Special assessments,</i>	<i>487.46</i>	<i>962.49</i>	<i>624.40</i>	<i>—</i>
To meet expenses,	487.46	962.49	524.40	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,694.51</i>	<i>552.47</i>	<i>3,149.52</i>	<i>—</i>
<i>Departmental,</i>	<i>3,674.84</i>	<i>1,221.24</i>	<i>6,634.21</i>	<i>1,149.67</i>
General government,	45.00	—	137.63	120.00
Protection of persons and property,	88.56	392.40	21.75	—
Health and sanitation,	—	—	8.00	—
Highways,	60	—	1,000.00	—
Charities,	689.00	651.84	801.00	—
Soldiers' benefits,	2,387.00	165.00	1,186.00	682.00
Schools,	234.80	—	125.87	60.55
Libraries,	38.28	12.00	11.20	—
Recreation,	—	—	—	—
Unclassified,	191.60	—	2,342.76	287.12
<i>Public service enterprises,</i>	<i>—</i>	<i>5,191.21</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	5,191.21	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>106.50</i>	<i>245.50</i>	<i>231.00</i>
<i>Interest,</i>	<i>1,242.34</i>	<i>1,407.50</i>	<i>2,004.07</i>	<i>693.85</i>
On sinking funds,	—	1,003.91	—	—
On trust and investment funds,	531.60	225.92	1,136.26	665.82
All other,	710.74	177.67	867.81	28.03
NON-REVENUE.	\$32,402.90	\$86,160.61	\$27,850.27	\$15,725.03
Offsets to outlays,	2,161.57	6,000.00	1,095.51	312.30
<i>Departmental,</i>	<i>2,161.57</i>	<i>6,000.00</i>	<i>1,095.51</i>	<i>312.30</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,500.00	63,377.28	15,000.00	10,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>3,377.28</i>	<i>—</i>	<i>1,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,500.00</i>	<i>60,000.00</i>	<i>15,000.00</i>	<i>9,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	186.99	1,820.58	—	808.87
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>186.99</i>	<i>1,820.58</i>	<i>—</i>	<i>808.87</i>
Refunds,	73.20	177.10	256.15	2.00
Agency, trust, and investment,	9,481.14	14,785.65	11,498.61	4,601.86
<i>Taxes and licenses for State,</i>	<i>2,565.20</i>	<i>4,664.00</i>	<i>3,381.40</i>	<i>2,548.61</i>
<i>Taxes for county,</i>	<i>1,786.10</i>	<i>2,226.22</i>	<i>2,354.41</i>	<i>1,774.10</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,129.84</i>	<i>7,895.43</i>	<i>5,762.80</i>	<i>279.15</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$38,900.11	\$47,782.99	\$47,624.55	\$26,062.84
Premiums,	—	—	—	—
Municipal indebtedness,	20,500.00	63,377.28	15,000.00	10,000.00
Transfers and refunds,	260.19	1,997.68	256.15	810.87
Agency, trust, and investment,	9,481.14	14,785.65	11,498.61	4,601.86
Total receipts,	\$69,141.44	\$127,943.60	\$74,379.31	\$41,475.57
Balance on hand, including funds,	1,492.37	6,903.96	3,041.76	401.58
GRAND TOTAL,	\$70,633.81	\$134,847.56	\$77,421.07	\$41,877.15

Graded According to Population of 1920 — Continued.

GROUP 27.

PAYMENTS.	West Newbury POPULATION 1,492	Millis POPULATION 1,485	Essex POPULATION 1,478	Cheshire POPULATION 1,476
Maintenance,	\$28,940.45	\$35,151.75	\$34,442.32	\$24,309.82
<i>Departmental,</i>	<i>28,940.45</i>	<i>30,612.27</i>	<i>33,992.98</i>	<i>24,028.97</i>
General government,	2,316.69	1,726.36	2,545.67	2,757.70
Protection of persons and property,	1,934.00	3,885.96	2,804.20	156.65
Health and sanitation,	148.78	738.05	209.45	393.25
Highways,	4,557.53	6,844.79	7,439.37	6,436.92
Charities,	2,159.45	1,636.63	4,515.55	678.13
Soldiers' benefits,	1,643.00	320.00	1,584.00	640.00
Schools,	14,873.64	14,758.91	11,544.92	11,909.43
Libraries,	813.75	254.66	897.22	192.27
Recreation,	180.65	—	1,550.00	—
Pensions,	—	—	—	—
Unclassified,	312.96	446.91	902.60	864.62
<i>Public service enterprises,</i>	<i>—</i>	<i>3,981.75</i>	<i>1.50</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,981.75	—	—
All other,	—	—	1.50	—
<i>Cemeteries,</i>	<i>—</i>	<i>557.73</i>	<i>440.44</i>	<i>280.85</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>7.40</i>	<i>—</i>
Interest,	996.37	4,807.50	519.44	476.09
<i>Loans, general purposes,</i>	<i>996.37</i>	<i>2,627.90</i>	<i>485.69</i>	<i>476.09</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,179.60</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>33.75</i>	<i>—</i>
Outlays,	3,188.87	49,848.93	218.50	1,062.30
<i>Departmental,</i>	<i>3,188.87</i>	<i>48,751.11</i>	<i>168.50</i>	<i>1,062.30</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	37,768.75	—	—
Highways,	3,188.87	10,982.36	—	1,062.30
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	168.50	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,097.82</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,097.82	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
Municipal indebtedness,	15,700.00	24,320.00	17,640.00	10,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>4,320.00</i>	<i>1,640.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>14,700.00</i>	<i>20,000.00</i>	<i>16,000.00</i>	<i>9,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	186.99	1,820.58	—	808.87
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>1,116.42</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>186.99</i>	<i>704.16</i>	<i>—</i>	<i>808.87</i>
Refunds,	73.20	177.10	256.15	2.00
Agency, trust, and investment,	9,507.94	16,662.47	10,723.52	4,688.44
<i>Taxes and licenses for State,</i>	<i>2,565.20</i>	<i>4,664.00</i>	<i>3,381.40</i>	<i>2,548.61</i>
<i>Taxes for county,</i>	<i>1,786.10</i>	<i>2,226.22</i>	<i>2,354.41</i>	<i>1,774.10</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,156.64</i>	<i>9,772.25</i>	<i>4,987.71</i>	<i>365.73</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$29,936.82	\$39,959.25	\$34,961.76	\$24,785.91
Permanent debt (except from sinking funds),	1,000.00	4,320.00	1,640.00	1,100.00
Sinking fund requirements from revenue,	—	1,116.42	—	—
Outlays,	3,188.87	49,848.93	218.50	1,062.30
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	14,700.00	20,000.00	16,000.00	9,000.00
Transfers (except to sinking funds) and refunds,	260.19	881.26	256.15	810.87
Agency, trust, and investment,	9,507.94	16,662.47	10,723.52	4,688.44
Total payments,	\$58,593.82	\$132,788.33	\$63,799.93	\$41,447.52
<i>Balance on hand, including funds,</i>	<i>12,039.99</i>	<i>2,059.23</i>	<i>13,621.14</i>	<i>429.63</i>
GRAND TOTAL,	\$70,633.81	\$134,847.56	\$77,421.07	\$41,877.15

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 28.

RECEIPTS.	Sandwich POPULATION 1,458	Shelburne POPULATION 1,436	Sheffield POPULATION 1,435	Buckland POPULATION 1,433
REVENUE.	\$46,356.17	\$41,547.71	\$32,149.97	\$38,176.08
General,	41,077.32	32,529.45	30,975.39	34,080.56
<i>Taxes,</i>	<i>37,831.33</i>	<i>29,259.78</i>	<i>27,371.23</i>	<i>30,029.09</i>
Property, poll, and income,	35,852.73	28,589.84	21,665.59	24,780.90
Corporation, bank, etc.,	1,978.60	649.94	5,705.64	5,248.19
<i>Licenses and permits,</i>	<i>584.24</i>	<i>70.00</i>	<i>6.00</i>	<i>205.50</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>33.86</i>	<i>49.70</i>
<i>Grants and gifts,</i>	<i>2,661.75</i>	<i>3,219.67</i>	<i>3,564.30</i>	<i>3,796.27</i>
For expenses,	2,661.75	3,219.67	3,564.30	3,796.27
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,278.85	9,018.26	1,174.58	4,095.52
<i>Special assessments,</i>	<i>81.55</i>	<i>—</i>	<i>8.00</i>	<i>—</i>
To meet expenses,	81.55	—	8.00	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>12.22</i>
<i>Departmental,</i>	<i>2,539.44</i>	<i>8,646.47</i>	<i>1,063.61</i>	<i>3,669.83</i>
General government,	164.25	1,637.02	191.00	855.33
Protection of persons and property,	737.69	30.87	40.48	23.85
Health and sanitation,	302.57	—	—	—
Highways,	14.00	36.04	49.75	—
Charities,	407.08	148.49	95.21	2,218.95
Soldiers' benefits,	738.00	428.00	636.00	408.00
Schools,	73.75	6,366.05	—	82.20
Libraries,	89.60	—	26.17	—
Recreation,	—	—	—	—
Unclassified,	12.50	—	25.00	81.50
<i>Public service enterprises,</i>	<i>279.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	279.49	—	—	—
<i>Cemeteries,</i>	<i>4.75</i>	<i>—</i>	<i>16.45</i>	<i>—</i>
<i>Interest,</i>	<i>2,323.62</i>	<i>371.79</i>	<i>86.52</i>	<i>413.47</i>
On sinking funds,	—	—	—	372.65
On trust and investment funds,	1,277.20	280.00	58.30	—
All other,	1,046.42	91.79	28.22	40.82
NON-REVENUE.	\$46,541.13	\$21,046.53	\$17,254.05	\$21,878.55
Offsets to outlays,	1,933.33	563.05	928.83	1,500.00
<i>Departmental,</i>	<i>1,933.33</i>	<i>563.05</i>	<i>928.83</i>	<i>1,500.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	36,000.00	10,000.00	10,212.09	10,000.00
<i>Loans, general purposes,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>26,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>212.09</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,267.20	280.00	70.43	275.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,267.20</i>	<i>280.00</i>	<i>70.43</i>	<i>275.00</i>
Refunds,	62.05	2.71	178.51	101.90
Agency, trust, and investment,	7,228.55	10,200.77	5,864.19	10,001.65
<i>Taxes and licenses for State,</i>	<i>3,548.68</i>	<i>6,132.79</i>	<i>3,381.40</i>	<i>5,307.83</i>
<i>Taxes for county,</i>	<i>3,560.10</i>	<i>4,067.98</i>	<i>2,449.95</i>	<i>4,693.82</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>119.77</i>	<i>—</i>	<i>52.84</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$48,339.50	\$42,110.76	\$33,078.80	\$39,676.08
Premiums,	—	—	—	—
Municipal indebtedness,	36,000.00	10,000.00	10,212.09	10,000.00
Transfers and refunds,	1,329.25	282.71	248.94	376.90
Agency, trust, and investment,	7,228.55	10,200.77	5,864.19	10,001.65
Total receipts,	\$92,897.30	\$62,594.24	\$49,404.02	\$60,054.63
<i>Balance on hand, including funds,</i>	<i>14,965.74</i>	<i>11,410.26</i>	<i>4,467.94</i>	<i>4,478.47</i>
GRAND TOTAL,	\$107,863.04	\$74,004.50	\$53,871.96	\$64,533.10

Graded According to Population of 1920 — Continued.

GROUP 28.

PAYMENTS.	Sandwich POPULATION 1,458	Shelburne POPULATION 1,436	Sheffield POPULATION 1,435	Buckland POPULATION 1,433
Maintenance,	\$37,450.07	\$41,880.53	\$27,102.16	\$33,360.63
<i>Departmental,</i>	<i>37,387.32</i>	<i>41,816.54</i>	<i>27,064.71</i>	<i>33,360.63</i>
General government,	4,594.19	2,300.12	1,642.45	1,635.60
Protection of persons and property,	2,628.20	1,048.87	516.02	1,092.11
Health and sanitation,	1,079.77	745.66	345.80	295.51
Highways,	5,369.49	7,211.66	6,321.16	7,309.05
Charities,	3,993.90	145.00	2,696.50	2,819.14
Soldiers' benefits,	788.59	432.00	516.50	380.00
Schools,	14,877.63	28,125.71	14,062.95	18,383.14
Libraries,	1,859.98	904.33	324.13	650.00
Recreation,	1,020.25	566.58	100.00	541.58
Pensions,	—	—	—	—
Unclassified,	1,175.32	336.61	539.20	254.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>52.75</i>	<i>63.99</i>	<i>37.45</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,693.72	141.31	221.83	789.30
<i>Loans, general purposes,</i>	<i>1,693.72</i>	<i>141.31</i>	<i>221.83</i>	<i>789.30</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	12,841.50	11,468.35	10,316.86	5,311.06
<i>Departmental,</i>	<i>12,841.50</i>	<i>11,468.35</i>	<i>10,316.86</i>	<i>5,311.06</i>
General government,	—	—	—	1,469.06
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	12,841.50	11,468.35	9,486.82	3,250.00
Charities,	—	—	—	—
Schools,	—	—	830.04	592.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	33,500.00	10,000.00	10,000.00	10,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>31,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,267.20	280.00	70.43	275.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>275.00</i>
<i>All other,</i>	<i>1,267.20</i>	<i>280.00</i>	<i>70.43</i>	<i>—</i>
Refunds,	62.05	2.71	178.51	101.90
Agency, trust, and investment,	7,231.05	10,200.77	5,881.19	10,646.80
<i>Taxes and licenses for State,</i>	<i>3,551.18</i>	<i>6,132.79</i>	<i>3,381.40</i>	<i>5,305.33</i>
<i>Taxes for county,</i>	<i>3,560.10</i>	<i>4,067.98</i>	<i>2,449.95</i>	<i>4,693.82</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>119.77</i>	<i>—</i>	<i>49.84</i>	<i>647.65</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$39,143.79	\$42,021.84	\$27,323.99	\$34,149.93
Permanent debt (except from sinking funds),	2,500.00	—	—	275.00
Sinking fund requirements from revenue,	—	—	—	5,311.06
Outlays,	12,841.50	11,468.35	10,316.86	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	31,000.00	10,000.00	10,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	1,329.25	282.71	248.94	101.90
Agency, trust, and investment,	7,231.05	10,200.77	5,881.19	10,646.80
Total payments,	\$94,045.59	\$73,973.67	\$53,770.98	\$60,484.69
<i>Balance on hand, including funds,</i>	<i>13,817.45</i>	<i>30.83</i>	<i>100.98</i>	<i>4,048.41</i>
GRAND TOTAL,	\$107,863.04	\$74,004.50	\$53,871.96	\$64,533.10

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 29.

RECEIPTS.	Huntington POPULATION 1,425	Lakeville POPULATION 1,419	Marshfield POPULATION 1,379	Plainville POPULATION 1,365
REVENUE.	\$32,109.98	\$34,243.52	\$64,910.11	\$35,493.07
General,	24,390.98	28,009.51	58,070.92	30,856.74
<i>Taxes,</i>	<i>21,636.58</i>	<i>24,619.98</i>	<i>57,121.16</i>	<i>28,232.22</i>
Property, poll, and income,	20,364.56	22,389.54	55,490.88	27,687.66
Corporation, bank, etc.,	1,272.02	2,230.44	1,630.28	544.56
<i>Licenses and permits,</i>	<i>192.25</i>	<i>59.00</i>	<i>110.50</i>	<i>149.00</i>
<i>Fines and forfeits,</i>	<i>15.00</i>	<i>50.00</i>	<i>118.75</i>	<i>50.00</i>
<i>Grants and gifts,</i>	<i>2,547.15</i>	<i>3,300.53</i>	<i>720.51</i>	<i>2,425.52</i>
For expenses,	2,547.15	3,300.53	720.51	2,425.52
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	7,719.00	6,234.01	6,839.19	4,636.33
<i>Special assessments,</i>	<i>—</i>	<i>468.67</i>	<i>1,552.84</i>	<i>63.91</i>
To meet expenses,	—	468.67	1,552.84	63.91
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>302.93</i>	<i>4,641.16</i>	<i>—</i>	<i>311.65</i>
<i>Departmental,</i>	<i>7,063.83</i>	<i>607.03</i>	<i>3,614.88</i>	<i>1,424.42</i>
General government,	159.10	—	221.77	240.00
Protection of persons and property,	31.41	156.56	1,028.76	79.80
Health and sanitation,	102.66	22.50	—	—
Highways,	87.03	3.00	90.00	—
Charities,	5,301.23	—	403.74	397.13
Soldiers' benefits,	194.00	132.00	1,818.00	492.00
Schools,	1,182.40	264.19	21.60	208.03
Libraries,	6.00	11.00	27.41	7.46
Recreation,	—	17.78	—	—
Unclassified,	—	—	3.60	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,499.78</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,499.78
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>118.50</i>	<i>—</i>
<i>Interest,</i>	<i>352.24</i>	<i>517.15</i>	<i>1,552.97</i>	<i>336.57</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	46.46	—	664.27	36.81
All other,	305.78	517.15	888.70	299.76
NON-REVENUE.	\$58,438.39	\$23,852.44	\$31,709.34	\$30,736.29
Offsets to outlays,	4,349.59	—	1,000.00	—
<i>Departmental,</i>	<i>4,349.59</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	47,537.50	17,900.00	20,000.00	26,500.00
<i>Loans, general purposes,</i>	<i>12,000.00</i>	<i>6,000.00</i>	<i>—</i>	<i>1,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>35,500.00</i>	<i>11,900.00</i>	<i>20,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>37.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,038.85	—	591.18	75.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,038.85</i>	<i>—</i>	<i>591.18</i>	<i>75.00</i>
Refunds,	58.90	521.45	29.77	199.41
Agency, trust, and investment,	5,453.55	5,430.99	10,088.39	3,961.88
<i>Taxes and licenses for State,</i>	<i>2,336.42</i>	<i>3,037.97</i>	<i>6,179.80</i>	<i>2,681.80</i>
<i>Taxes for county,</i>	<i>2,074.74</i>	<i>1,679.24</i>	<i>3,423.17</i>	<i>1,280.08</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>992.39</i>	<i>713.78</i>	<i>485.42</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$36,459.57	\$34,243.52	\$65,910.11	\$35,493.07
Premiums,	37.50	—	—	—
Municipal indebtedness,	47,500.00	17,900.00	20,000.00	26,500.00
Transfers and refunds,	1,097.75	521.45	620.95	274.41
Agency, trust, and investment,	5,453.55	5,430.99	10,088.39	3,961.88
Total receipts,	\$90,548.37	\$58,095.96	\$96,619.45	\$66,229.36
<i>Balance on hand, including funds,</i>	<i>4,739.13</i>	<i>4,611.14</i>	<i>12,338.41</i>	<i>815.61</i>
GRAND TOTAL,	\$95,287.50	\$62,707.10	\$108,957.86	\$67,044.97

Graded According to Population of 1920 — Continued.

GROUP 29.

PAYMENTS.	Huntington POPULATION 1,425	Lakeville POPULATION 1,419	Marshfield POPULATION 1,379	Plainville POPULATION 1,365
Maintenance,	\$31,134.65	\$25,325.90	\$50,918.90	\$30,303.53
<i>Departmental,</i>	<i>31,134.65</i>	<i>25,325.90</i>	<i>50,670.40</i>	<i>27,924.01</i>
General government,	2,984.33	1,589.81	4,519.88	1,758.33
Protection of persons and property,	1,799.69	1,249.30	5,907.57	2,317.79
Health and sanitation,	325.35	226.25	972.88	458.13
Highways,	5,524.98	7,655.68	14,561.40	4,595.33
Charities,	4,517.97	998.05	5,278.25	2,338.83
Soldiers' benefits,	228.00	152.00	1,590.00	504.00
Schools,	14,331.80	12,357.12	16,632.25	14,856.30
Libraries,	269.15	611.18	549.49	473.81
Recreation,	144.21	267.78	—	279.06
Pensions,	—	—	—	—
Unclassified,	1,009.17	218.73	658.68	342.43
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,379.52</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,379.52
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>248.50</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,221.75	697.00	779.40	1,824.31
<i>Loans, general purposes,</i>	<i>2,221.75</i>	<i>697.00</i>	<i>779.40</i>	<i>760.31</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,064.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,824.33	6,000.00	8,810.41	5,203.17
<i>Departmental,</i>	<i>3,824.33</i>	<i>6,000.00</i>	<i>8,810.41</i>	<i>2,943.50</i>
General government,	—	—	1,069.40	—
Protection of persons and property,	—	—	2,986.81	598.39
Health and sanitation,	—	—	311.00	1,941.94
Highways,	3,824.33	6,000.00	3,768.38	403.17
Charities,	—	—	—	—
Schools,	—	—	674.82	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,259.67</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,259.67
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	42,973.00	17,400.00	24,000.00	24,400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>2,500.00</i>	<i>14,000.00</i>	<i>2,400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>41,473.00</i>	<i>14,900.00</i>	<i>20,000.00</i>	<i>22,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,038.85	—	591.18	75.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,038.85</i>	<i>—</i>	<i>591.18</i>	<i>75.00</i>
Refunds,	58.90	521.45	29.77	199.41
Agency, trust, and investment,	7,056.33	5,430.99	10,273.66	3,961.88
<i>Taxes and licenses for State,</i>	<i>2,386.42</i>	<i>3,037.97</i>	<i>6,179.80</i>	<i>2,681.80</i>
<i>Taxes for county,</i>	<i>4,669.91</i>	<i>1,679.24</i>	<i>3,423.17</i>	<i>1,280.08</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>713.78</i>	<i>670.69</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$33,356.40	\$26,022.90	\$51,698.30	\$32,127.84
Permanent debt (except from sinking funds),	1,500.00	2,500.00	14,000.00	2,400.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,824.33	6,000.00	8,810.41	5,203.17
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	41,473.00	14,900.00	20,000.00	22,000.00
Transfers (except to sinking funds) and refunds,	1,097.75	521.45	620.95	274.41
Agency, trust, and investment,	7,056.33	5,430.99	10,273.66	3,961.88
Total payments,	\$88,307.81	\$55,375.34	\$95,403.32	\$65,967.30
<i>Balance on hand, including funds,</i>	<i>6,979.69</i>	<i>7,331.76</i>	<i>13,554.54</i>	<i>1,077.67</i>
GRAND TOTAL,	\$95,287.50	\$62,707.10	\$108,957.86	\$67,044.97

¹ Includes \$2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 30.

RECEIPTS.	Bedford POPULATION 1,362	Pembroke POPULATION 1,358	Westwood POPULATION 1,358	Norwell POPULATION 1,348
REVENUE.	\$63,085.64	\$41,610.65	\$66,283.55	\$41,192.63
General,	52,199.18	32,992.24	61,532.94	34,532.34
<i>Taxes,</i>	<i>49,553.30</i>	<i>30,572.33</i>	<i>60,908.21</i>	<i>31,765.62</i>
Property, poll, and income,	47,959.83	28,407.53	56,083.37	29,678.94
Corporation, bank, etc.,	1,593.47	2,164.80	4,824.84	2,086.68
<i>Licenses and permits,</i>	<i>253.12</i>	<i>41.00</i>	<i>8.00</i>	<i>22.50</i>
<i>Fines and forfeits,</i>	<i>191.60</i>	<i>—</i>	<i>80.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,201.16</i>	<i>2,378.91</i>	<i>536.73</i>	<i>2,744.22</i>
For expenses,	2,201.16	2,378.91	536.73	2,744.22
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	10,886.46	8,618.41	4,750.61	6,660.29
<i>Special assessments,</i>	<i>925.89</i>	<i>673.32</i>	<i>26.25</i>	<i>329.39</i>
To meet expenses,	925.89	673.32	26.25	329.39
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,424.96</i>	<i>387.96</i>	<i>1,691.05</i>	<i>1,047.20</i>
<i>Departmental,</i>	<i>1,904.96</i>	<i>6,611.07</i>	<i>1,968.15</i>	<i>4,256.90</i>
General government,	547.20	8.75	332.00	—
Protection of persons and property,	677.11	3,557.94	733.65	1,577.54
Health and sanitation,	101.18	—	—	—
Highways,	71.82	—	131.50	—
Charities,	30.00	1,207.18	345.00	529.25
Soldiers' benefits,	258.00	1,562.00	144.00	2,133.00
Schools,	158.93	275.20	282.00	16.50
Libraries,	50.35	—	—	—
Recreation,	—	—	—	—
Unclassified,	10.37	—	—	—
<i>Public service enterprises,</i>	<i>3,850.76</i>	<i>78.14</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	3,850.76	—	—	—
All other,	—	78.14	—	—
<i>Cemeteries,</i>	<i>1,377.13</i>	<i>82.55</i>	<i>—</i>	<i>397.00</i>
<i>Interest,</i>	<i>1,402.76</i>	<i>785.37</i>	<i>1,065.16</i>	<i>630.41</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	597.99	124.11	564.04	179.08
All other,	804.77	661.26	501.12	451.33
NON-REVENUE.	\$40,656.29	\$46,937.12	\$27,437.48	\$30,671.45
Offsets to outlays,	1,912.98	10,008.00	2,516.45	—
<i>Departmental,</i>	<i>1,533.34</i>	<i>10,008.00</i>	<i>2,516.45</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>379.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,000.00	31,015.00	13,000.00	25,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>6,000.00</i>	<i>8,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>5,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>15.00</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	574.89	16.14	—	6.08
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	574.89	16.14	—	6.08
Refunds,	42.98	140.74	270.74	257.45
Agency, trust, and investment,	8,125.44	5,757.24	11,650.29	5,407.92
<i>Taxes and licenses for State,</i>	<i>4,631.78</i>	<i>3,381.40</i>	<i>5,850.49</i>	<i>3,148.20</i>
<i>Taxes for county,</i>	<i>2,204.03</i>	<i>1,873.01</i>	<i>2,782.78</i>	<i>1,743.83</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,289.63</i>	<i>502.83</i>	<i>3,017.02</i>	<i>515.89</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$64,998.62	\$51,618.65	\$68,800.00	\$41,192.63
Premiums,	—	—	—	—
Municipal indebtedness,	30,000.00	31,015.00	13,000.00	25,000.00
Transfers and refunds,	617.87	156.88	270.74	263.53
Agency, trust, and investment,	8,125.44	5,757.24	11,650.29	5,407.92
Total receipts,	\$103,741.93	\$88,547.77	\$93,721.03	\$71,864.08
<i>Balance on hand, including funds,</i>	<i>11,443.54</i>	<i>2,995.79</i>	<i>29,622.07</i>	<i>5,205.93</i>
GRAND TOTAL,	\$115,185.47	\$91,543.56	\$123,343.10	\$77,070.01

Graded According to Population of 1920 — Continued.

GROUP 30.

PAYMENTS.	Bedford POPULATION 1,362	Pembroke POPULATION 1,358	Westwood POPULATION 1,358	Norwell POPULATION 1,348
Maintenance,	\$46,344.66	\$35,946.66	\$53,140.01	\$36,256.84
<i>Departmental,</i>	<i>42,144.89</i>	<i>35,759.61</i>	<i>52,612.28</i>	<i>35,857.34</i>
General government,	3,310.54	2,685.89	5,581.27	2,232.58
Protection of persons and property,	7,558.51	5,428.27	6,308.04	4,077.32
Health and sanitation,	2,527.30	322.36	1,025.04	682.46
Highways,	11,294.87	6,720.52	15,405.47	7,755.79
Charities,	900.65	4,173.63	1,624.51	3,719.13
Soldiers' benefits,	216.00	1,621.76	285.88	1,717.50
Schools,	13,776.71	13,713.60	19,088.50	14,698.17
Libraries,	1,138.74	162.99	732.57	100.00
Recreation,	3.25	8.25	1,867.61	278.97
Pensions,	—	—	—	—
Unclassified,	1,418.32	922.34	693.39	595.42
<i>Public service enterprises,</i>	<i>2,906.66</i>	<i>62.00</i>	—	—
Electric light,	—	—	—	—
Water,	2,906.66	—	—	—
All other,	—	62.00	—	—
<i>Cemeteries,</i>	<i>1,293.11</i>	<i>125.05</i>	<i>471.11</i>	<i>399.50</i>
<i>Administration of trust funds,</i>	—	—	<i>56.62</i>	—
Interest,	2,817.83	870.00	1,450.93	1,087.06
<i>Loans, general purposes,</i>	<i>1,089.83</i>	<i>870.00</i>	<i>1,450.93</i>	<i>1,087.06</i>
<i>Loans, public service enterprises,</i>	<i>1,728.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	7,335.79	23,705.44	17,594.95	1,177.83
<i>Departmental,</i>	<i>6,888.75</i>	<i>23,705.44</i>	<i>17,594.95</i>	<i>1,177.83</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	50.00	—	4,221.61	—
Highways,	6,570.70	23,705.44	13,373.34	1,177.83
Charities,	—	—	—	—
Schools,	268.05	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>447.04</i>	—	—	—
Electric light,	—	—	—	—
Water,	447.04	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	35,400.00	23,002.50	7,315.99	30,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>5,400.00</i>	—	<i>2,315.99</i>	<i>15,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>23,000.00</i>	<i>5,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	—	<i>2.50</i>	—	—
Transfers,	574.89	16.14	—	6.08
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	<i>574.89</i>	<i>16.14</i>	—	<i>6.08</i>
Refunds,	42.98	140.74	270.74	257.45
Agency, trust, and investment,	8,235.38	5,881.35	12,034.16	5,391.06
<i>Taxes and licenses for State,</i>	<i>4,631.78</i>	<i>3,381.40</i>	<i>5,850.49</i>	<i>3,148.20</i>
<i>Taxes for county,</i>	<i>2,204.03</i>	<i>1,873.01</i>	<i>2,782.78</i>	<i>1,743.83</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,399.57</i>	<i>626.94</i>	<i>3,400.89</i>	<i>499.03</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$49,162.49	\$36,816.66	\$54,590.94	\$37,343.90
Permanent debt (except from sinking funds),	5,400.00	—	2,315.99	¹ 5,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	7,335.79	23,705.44	17,594.95	1,177.83
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	23,002.50	5,000.00	25,000.00
Transfers (except to sinking funds) and refunds,	617.87	156.88	270.74	263.53
Agency, trust, and investment,	8,235.38	5,881.35	12,034.16	5,391.06
Total payments,	\$100,751.53	\$89,562.83	\$91,806.78	\$74,176.32
<i>Balance on hand, including funds,</i>	<i>14,433.94</i>	<i>1,980.73</i>	<i>31,536.32</i>	<i>2,893.69</i>
GRAND TOTAL,	\$115,185.47	\$91,543.56	\$123,343.10	\$77,070.01

¹ Includes \$2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 31.

RECEIPTS.	Westminster POPULATION 1,343	Nahant POPULATION 1,318	Sterling POPULATION 1,305	Newbury POPULATION 1,303
REVENUE.	\$34,079.11	\$219,198.49	\$42,459.88	\$41,863.01
General,	30,417.45	186,493.79	29,903.31	32,124.19
<i>Taxes,</i>	<i>27,616.94</i>	<i>183,510.73</i>	<i>26,943.40</i>	<i>29,011.79</i>
Property, poll, and income,	26,554.19	172,630.24	25,909.37	12,836.66
Corporation, bank, etc.,	1,062.75	10,880.49	1,034.03	16,175.13
<i>Licenses and permits,</i>	<i>16.00</i>	<i>1,258.86</i>	<i>468.50</i>	<i>71.00</i>
<i>Fines and forfeits,</i>	<i>63.99</i>	<i>1,671.00</i>	<i>35.00</i>	<i>20.00</i>
<i>Grants and gifts,</i>	<i>2,720.52</i>	<i>53.20</i>	<i>2,456.41</i>	<i>3,021.40</i>
For expenses,	2,720.52	53.20	2,456.41	3,021.40
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,661.66	32,704.70	12,556.57	9,738.82
<i>Special assessments,</i>	<i>243.91</i>	<i>—</i>	<i>197.81</i>	<i>1,068.93</i>
To meet expenses,	243.91	—	197.31	1,068.93
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>2,079.87</i>	<i>826.29</i>	<i>4,986.87</i>
<i>Departmental,</i>	<i>1,502.11</i>	<i>1,328.61</i>	<i>1,727.46</i>	<i>3,460.09</i>
General government,	135.75	190.00	99.47	9.50
Protection of persons and property,	150.40	194.20	415.29	384.93
Health and sanitation,	—	175.83	—	—
Highways,	—	—	—	3.50
Charities,	402.47	425.33	113.40	830.01
Soldiers' benefits,	693.00	284.00	971.00	1,986.00
Schools,	102.47	—	52.58	244.15
Libraries,	18.02	49.25	27.46	—
Recreation,	—	—	—	—
Unclassified,	—	10.00	48.26	2.00
<i>Public service enterprises,</i>	<i>—</i>	<i>8,591.43</i>	<i>6,200.00</i>	<i>—</i>
Electric light,	—	—	6,200.00	—
Water,	—	8,591.43	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>116.50</i>	<i>4.00</i>	<i>1,035.73</i>	<i>—</i>
<i>Interest,</i>	<i>1,799.14</i>	<i>20,700.79</i>	<i>2,569.78</i>	<i>223.23</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,567.70	—	2,300.58	—
All other,	231.44	20,700.79	269.20	223.23
NON-REVENUE.	\$57,574.83	\$93,061.23	\$44,304.50	\$18,126.49
Offsets to outlays,	800.00	33.50	1,300.00	2,000.00
<i>Departmental,</i>	<i>800.00</i>	<i>38.50</i>	<i>1,300.00</i>	<i>2,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,500.00	35,000.00	18,000.00	8,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>4,500.00</i>	<i>35,000.00</i>	<i>18,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	16,223.35	50.00	1,807.45	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>16,223.35</i>	<i>50.00</i>	<i>1,807.45</i>	<i>—</i>
Refunds,	55.04	902.92	146.30	17.25
Agency, trust, and investment,	35,996.44	57,069.81	23,050.75	8,109.24
<i>Taxes and licenses for State,</i>	<i>2,565.20</i>	<i>10,035.28</i>	<i>3,407.30</i>	<i>4,780.60</i>
<i>Taxes for county,</i>	<i>1,102.00</i>	<i>6,819.66</i>	<i>1,402.00</i>	<i>3,328.64</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>32,329.24</i>	<i>40,214.87</i>	<i>18,241.45</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$34,879.11	\$219,236.99	\$43,759.88	\$43,863.01
Premiums,	—	—	—	—
Municipal indebtedness,	4,500.00	35,000.00	18,000.00	8,000.00
Transfers and refunds,	16,278.39	952.92	1,953.75	17.25
Agency, trust, and investment,	35,996.44	57,069.81	23,050.75	8,109.24
Total receipts,	\$91,653.94	\$312,259.72	\$86,764.33	\$59,989.50
<i>Balance on hand, including funds,</i>	<i>522.81</i>	<i>46,599.05</i>	<i>3,509.76</i>	<i>4,319.40</i>
GRAND TOTAL,	\$92,176.75	\$358,858.77	\$90,274.14	\$64,308.90

Graded According to Population of 1920 — Continued.

GROUP 31.

PAYMENTS.	Westminster POPULATION 1,343	Nahant POPULATION 1,318	Sterling POPULATION 1,305	Newbury POPULATION 1,303
Maintenance,	\$28,498.39	\$111,334.59	\$35,259.73	\$37,395.41
<i>Departmental,</i>	28,163.69	102,094.70	28,928.56	37,395.41
General government,	1,453.66	13,126.73	2,106.92	2,042.11
Protection of persons and property,	2,436.02	23,838.31	2,395.06	3,834.03
Health and sanitation,	733.05	8,441.89	802.07	734.95
Highways,	5,618.54	24,055.57	5,352.52	9,782.36
Charities,	1,441.34	1,134.76	1,848.11	1,981.23
Soldiers' benefits,	699.05	150.00	862.00	2,058.30
Schools,	13,964.26	19,783.23	14,011.32	16,497.56
Libraries,	883.64	4,512.02	745.59	—
Recreation,	664.49	5,505.47	32.00	33.14
Pensions,	—	556.68	—	—
Unclassified,	269.64	990.04	772.97	431.73
<i>Public service enterprises,</i>	—	7,739.89	4,679.10	—
Electric light,	—	—	4,679.10	—
Water,	—	7,739.89	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	334.70	1,500.00	1,652.07	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	491.39	8,061.96	1,007.77	212.78
<i>Loans, general purposes,</i>	491.39	5,263.31	672.75	212.78
<i>Loans, public service enterprises,</i>	—	2,793.65	435.02	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	3,149.74	8,637.19	3,827.67	3,893.93
<i>Departmental,</i>	3,149.74	4,850.70	3,150.41	3,893.93
General government,	—	—	—	—
Protection of persons and property,	3,149.74	3,605.56	—	—
Health and sanitation,	—	446.49	—	—
Highways,	—	798.65	3,150.41	3,733.93
Charities,	—	—	—	—
Schools,	—	—	—	160.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	280.00	677.26	—
Electric light,	—	—	677.26	—
Water,	—	280.00	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	3,506.49	—	—
Municipal indebtedness,	5,500.00	113,958.93	21,300.00	8,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	1,000.00	38,868.93	3,300.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	4,500.00	75,090.00	18,000.00	8,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	16,223.35	50.00	1,807.45	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	16,223.35	50.00	1,807.45	—
Refunds,	55.04	902.92	146.30	17.25
Agency, trust, and investment,	33,066.33	98,908.80	23,217.86	8,109.24
<i>Taxes and licenses for State,</i>	2,565.20	10,035.28	3,407.30	4,780.60
<i>Taxes for county,</i>	1,102.00	6,819.66	1,402.00	3,328.64
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	34,399.13	82,053.86	18,408.56	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$28,989.78	\$119,396.55	\$36,267.50	\$37,608.19
Permanent debt (except from sinking funds),	1,000.00	38,868.93	3,300.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,149.74	8,637.19	3,827.67	3,893.93
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,500.00	75,090.00	18,000.00	8,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	16,278.39	952.92	1,953.75	17.25
Agency, trust, and investment,	38,066.33	98,908.80	23,217.86	8,109.24
Total payments,	\$91,984.24	\$341,854.39	\$86,566.78	\$57,628.61
<i>Balance on hand, including funds,</i>	192.51	17,004.38	3,707.36	6,680.29
GRAND TOTAL,	\$92,176.75	\$358,858.77	\$90,274.14	\$64,308.90

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 32.

RECEIPTS.	Chester POPULATION 1,302	Erving POPULATION 1,295	Sunderland POPULATION 1,289	Marion POPULATION 1,288
REVENUE.	\$27,215.90	\$28,418.70	\$27,823.70	\$88,131.33
General,	25,290.31	25,668.64	24,394.59	69,023.41
<i>Taxes,</i>	<i>20,494.09</i>	<i>22,980.28</i>	<i>20,939.09</i>	<i>68,552.22</i>
Property, poll, and income,	18,639.26	12,314.82	20,526.20	65,631.74
Corporation, bank, etc.,	1,854.83	10,665.46	412.89	2,920.48
<i>Licenses and permits,</i>	<i>140.01</i>	<i>1.50</i>	<i>2.00</i>	<i>250.00</i>
<i>Fines and forfeits,</i>	<i>17.50</i>	<i>238.75</i>	<i>15.00</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>4,638.71</i>	<i>2,448.11</i>	<i>3,438.50</i>	<i>211.19</i>
For expenses,	4,638.71	2,410.61	3,438.50	211.19
For outlays,	—	37.50	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,925.59	2,750.06	3,429.11	19,107.92
<i>Special assessments,</i>	<i>—</i>	<i>68.56</i>	<i>—</i>	<i>8.92</i>
To meet expenses,	—	68.56	—	—
To meet outlays,	—	—	—	8.92
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>828.01</i>	<i>700.62</i>
<i>Departmental,</i>	<i>1,598.41</i>	<i>2,234.33</i>	<i>1,809.98</i>	<i>6,547.92</i>
General government,	372.00	414.35	51.68	166.63
Protection of persons and property,	33.61	100.26	29.13	1,690.00
Health and sanitation,	—	126.72	—	1,834.21
Highways,	10.00	—	1,054.48	1,063.15
Charities,	153.29	1,049.13	505.19	718.63
Soldiers' benefits,	168.00	303.00	—	668.00
Schools,	826.50	202.45	123.40	360.45
Libraries,	20.01	—	13.00	—
Recreation,	10.00	—	—	46.85
Unclassified,	—	38.42	33.10	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,640.12</i>
Electric light,	—	—	—	—
Water,	—	—	—	11,640.12
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>103.00</i>	<i>33.00</i>	<i>356.97</i>	<i>—</i>
<i>Interest,</i>	<i>224.18</i>	<i>414.17</i>	<i>434.15</i>	<i>210.34</i>
On sinking funds,	—	240.53	—	—
On trust and investment funds,	131.59	—	270.93	—
All other,	92.59	173.64	163.22	210.34
NON-REVENUE.	\$31,607.96	\$28,384.00	\$22,209.97	\$51,736.79
Offsets to outlays,	1,482.98	—	—	13.19
<i>Departmental,</i>	<i>1,482.98</i>	<i>—</i>	<i>—</i>	<i>13.19</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	26,000.00	20,000.00	17,000.00	40,017.38
<i>Loans, general purposes,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>26,000.00</i>	<i>14,000.00</i>	<i>17,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17.38</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	162.56	277.60	197.29
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>162.56</i>	<i>277.60</i>	<i>197.29</i>
Refunds,	449.25	92.36	—	94.06
Agency, trust, and investment,	3,675.73	8,129.08	4,932.37	11,414.87
<i>Taxes and licenses for State,</i>	<i>2,617.84</i>	<i>4,198.36</i>	<i>1,990.68</i>	<i>7,345.80</i>
<i>Taxes for county,</i>	<i>1,000.77</i>	<i>3,755.06</i>	<i>1,773.22</i>	<i>4,069.07</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>57.12</i>	<i>175.66</i>	<i>1,168.47</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$28,698.88	\$28,418.70	\$27,823.70	\$88,144.52
Premiums,	—	—	—	—
Municipal indebtedness,	26,000.00	20,000.00	17,000.00	40,017.38
Transfers and refunds,	449.25	254.92	277.60	291.35
Agency, trust, and investment,	3,675.73	8,129.08	4,932.37	11,414.87
Total receipts,	\$58,823.86	\$56,802.70	\$50,033.67	\$139,868.12
<i>Balance on hand, including funds,</i>	<i>2,912.93</i>	<i>10,206.76</i>	<i>5,211.09</i>	<i>6,624.31</i>
GRAND TOTAL,	\$61,736.79	\$67,009.46	\$55,244.76	\$146,492.43

Graded According to Population of 1920 — Continued.

GROUP 32.

PAYMENTS.	Chester POPULATION 1,302	Erving POPULATION 1,295	Sunderland POPULATION 1,289	Marion POPULATION 1,288
Maintenance,	\$29,979.20	\$24,894.12	\$23,216.09	\$56,312.30
<i>Departmental,</i>	<i>29,887.70</i>	<i>24,850.12</i>	<i>22,886.26</i>	<i>53,292.05</i>
General government,	2,771.23	2,468.95	936.02	4,624.44
Protection of persons and property,	541.81	830.89	307.89	7,093.36
Health and sanitation,	456.89	896.16	109.00	5,375.04
Highways,	7,052.53	3,913.30	5,066.08	14,746.19
Charities,	835.14	1,851.68	2,611.96	3,996.09
Soldiers' benefits,	144.00	562.55	—	428.00
Schools,	15,667.59	13,775.01	12,929.42	14,527.82
Libraries,	318.61	243.50	551.59	300.00
Recreation,	574.72	—	208.30	852.77
Pensions,	—	—	—	265.92
Unclassified,	1,525.18	308.08	166.00	1,082.42
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,859.75</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,859.75
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>91.50</i>	<i>44.00</i>	<i>329.83</i>	<i>160.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	966.32	654.38	1,213.09	4,841.19
<i>Loans, general purposes,</i>	<i>966.32</i>	<i>654.38</i>	<i>1,213.09</i>	<i>1,601.19</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,240.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,676.24	7,201.19	132.19	11,381.26
<i>Departmental,</i>	<i>2,676.24</i>	<i>7,201.19</i>	<i>132.19</i>	<i>11,021.26</i>
General government,	—	191.19	72.19	500.00
Protection of persons and property,	—	75.00	—	2,700.00
Health and sanitation,	—	428.30	—	2,116.17
Highways,	2,311.24	6,506.70	—	5,705.09
Charities,	—	—	—	—
Schools,	—	—	60.00	—
Libraries,	—	—	—	—
Recreation,	365.00	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>560.00</i>
Municipal indebtedness,	21,250.00	16,000.00	19,900.00	49,250.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,250.00</i>	<i>2,000.00</i>	<i>4,900.00</i>	<i>9,250.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>14,000.00</i>	<i>15,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	162.56	277.60	197.29
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>68.56</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>94.00</i>	<i>277.60</i>	<i>197.29</i>
Refunds,	449.25	92.36	—	94.06
Agency, trust, and investment,	3,807.32	8,438.17	4,937.30	11,414.87
<i>Taxes and licenses for State,</i>	<i>2,617.84</i>	<i>4,198.36</i>	<i>1,990.68</i>	<i>7,345.80</i>
<i>Taxes for county,</i>	<i>1,000.77</i>	<i>3,755.06</i>	<i>1,773.22</i>	<i>4,069.07</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>188.71</i>	<i>484.75</i>	<i>1,173.40</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,945.52	\$25,548.50	\$24,429.18	\$61,153.49
Permanent debt (except from sinking funds),	1,250.00	2,000.00	4,900.00	9,250.00
Sinking fund requirements from revenue,	—	68.56	—	—
Outlays,	2,676.24	7,201.19	132.19	11,381.26
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	14,000.00	15,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	449.25	186.36	277.60	291.35
Agency, trust, and investment,	3,807.32	8,438.17	4,937.30	11,414.87
Total payments,	\$59,128.33	\$57,442.78	\$49,676.27	\$133,490.97
<i>Balance on hand, including funds,</i>	<i>2,608.46</i>	<i>9,566.68</i>	<i>5,568.49</i>	<i>13,001.46</i>
GRAND TOTAL,	\$61,736.79	\$67,009.46	\$55,244.76	\$146,492.43

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 33.

RECEIPTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisett POPULATION 1,277
REVENUE.	\$42,187.78	\$36,760.25	\$50,527.37	\$47,469.99
General,	33,541.53	26,387.45	36,017.33	36,729.27
<i>Taxes,</i>	<i>30,762.61</i>	<i>23,058.55</i>	<i>33,521.49</i>	<i>35,082.19</i>
Property, poll, and income,	29,819.54	21,189.72	32,721.30	33,288.19
Corporation, bank, etc.,	943.07	1,868.83	800.19	1,794.00
<i>Licenses and permits,</i>	<i>17.00</i>	<i>177.75</i>	<i>18.00</i>	<i>104.00</i>
<i>Fines and forfeits,</i>	<i>5.00</i>	<i>20.00</i>	<i>—</i>	<i>20.00</i>
<i>Grants and gifts,</i>	<i>2,756.92</i>	<i>3,131.15</i>	<i>2,477.84</i>	<i>1,523.08</i>
For expenses,	2,688.07	3,131.15	2,477.84	1,523.08
For outlays,	68.85	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,646.25	10,372.80	14,510.04	10,740.72
<i>Special assessments,</i>	<i>748.08</i>	<i>—</i>	<i>646.66</i>	<i>—</i>
To meet expenses,	748.08	—	646.66	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,207.14</i>	<i>25.00</i>	<i>—</i>	<i>433.50</i>
<i>Departmental,</i>	<i>3,634.77</i>	<i>6,148.00</i>	<i>903.97</i>	<i>2,339.57</i>
General government,	83.00	324.52	346.25	616.33
Protection of persons and property,	427.38	14.11	15.24	15.98
Health and sanitation,	—	—	—	—
Highways,	995.12	—	—	10.00
Charities,	12.65	4,628.72	256.20	1,058.80
Soldiers' benefits,	1,302.00	1,085.00	156.00	596.00
Schools,	171.01	39.65	70.00	—
Libraries,	—	56.00	60.28	42.46
Recreation,	156.50	—	—	—
Unclassified,	487.11	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,916.06</i>	<i>11,024.08</i>	<i>7,090.63</i>
Electric light,	—	—	6,457.62	—
Water,	—	2,893.76	4,566.46	6,607.18
All other,	—	22.30	—	483.45
<i>Cemeteries,</i>	<i>422.65</i>	<i>256.20</i>	<i>729.90</i>	<i>—</i>
<i>Interest,</i>	<i>1,633.61</i>	<i>1,027.54</i>	<i>1,905.43</i>	<i>877.02</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	843.85	739.75	891.30	717.94
All other,	789.76	287.79	314.13	159.08
NON-REVENUE.	\$51,830.57	\$21,507.66	\$37,566.39	\$40,264.20
Offsets to outlays,	8,561.39	812.33	7,632.29	440.16
<i>Departmental,</i>	<i>8,561.39</i>	<i>812.33</i>	<i>7,632.29</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>440.16</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	34,950.94	16,002.36	23,000.00	33,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>31,900.00</i>	<i>16,000.00</i>	<i>23,000.00</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>3,050.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>2.36</i>	<i>—</i>	<i>—</i>
Transfers,	1,247.93	—	271.91	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,247.93</i>	<i>—</i>	<i>271.91</i>	<i>—</i>
Refunds,	888.73	—	164.12	—
Agency, trust, and investment,	6,181.58	4,692.97	6,498.07	6,824.04
<i>Taxes and licenses for State,</i>	<i>2,681.80</i>	<i>2,738.05</i>	<i>3,148.20</i>	<i>4,197.60</i>
<i>Taxes for county,</i>	<i>1,299.82</i>	<i>1,152.00</i>	<i>1,525.87</i>	<i>2,325.14</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,199.96</i>	<i>802.92</i>	<i>1,824.00</i>	<i>301.30</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$50,749.17	\$37,572.58	\$58,159.66	\$47,910.15
Premiums,	—	2.36	—	—
Municipal indebtedness,	34,950.94	16,000.00	23,000.00	33,000.00
Transfers and refunds,	2,136.66	—	436.03	—
Agency, trust, and investment,	6,181.58	4,692.97	6,498.07	6,824.04
Total receipts,	\$94,018.35	\$58,267.91	\$88,093.76	\$87,734.19
<i>Balance on hand, including funds,</i>	<i>71.71</i>	<i>6,121.90</i>	<i>4,125.23</i>	<i>555.53</i>
GRAND TOTAL,	\$94,090.06	\$64,389.81	\$92,218.99	\$88,289.72

Graded According to Population of 1920 — Continued.

GROUP 33.

PAYMENTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisett POPULATION 1,277
Maintenance,	\$34,599.12	\$33,252.52	\$40,263.45	\$35,886.75
<i>Departmental,</i>	<i>33,951.92</i>	<i>29,748.78</i>	<i>28,919.09</i>	<i>32,015.21</i>
General government,	3,278.18	1,714.78	3,135.33	2,656.67
Protection of persons and property,	3,335.83	1,640.49	2,107.68	1,103.79
Health and sanitation,	228.29	387.81	371.02	634.52
Highways,	9,348.70	5,292.20	3,662.48	5,796.36
Charities,	1,641.04	4,654.29	3,009.75	3,361.51
Soldiers' benefits,	708.00	1,270.40	520.00	638.00
Schools,	12,321.81	12,910.40	13,086.81	14,900.34
Libraries,	381.51	1,253.39	1,668.18	976.76
Recreation,	1,001.43	232.90	202.59	332.14
Pensions,	—	—	—	—
Unclassified,	1,707.13	392.12	1,155.25	1,615.12
<i>Public service enterprises,</i>	<i>—</i>	<i>3,091.93</i>	<i>10,567.01</i>	<i>3,871.54</i>
Electric light,	—	—	6,949.11	—
Water,	—	3,089.43	3,617.90	3,662.52
All other,	—	2.50	—	209.02
<i>Cemeteries,</i>	<i>622.20</i>	<i>411.81</i>	<i>772.35</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>25.00</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
Interest,	2,522.45	2,065.86	2,321.01	3,858.31
<i>Loans, general purposes,</i>	<i>2,522.45</i>	<i>422.40</i>	<i>841.01</i>	<i>866.25</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,636.26</i>	<i>1,450.00</i>	<i>2,992.06</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>7.20</i>	<i>—</i>	<i>—</i>
Outlays,	8,171.68	2,100.50	3,193.61	14,596.79
<i>Departmental,</i>	<i>8,171.68</i>	<i>2,100.50</i>	<i>3,193.61</i>	<i>11,577.03</i>
General government,	—	—	390.51	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	6,238.97	1,893.70	2,678.61	11,577.03
Charities,	—	206.80	—	—
Schools,	1,932.71	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	124.49	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,019.76</i>
Electric light,	—	—	—	—
Water,	—	—	—	3,019.76
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	40,859.34	14,180.00	25,000.00	21,600.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,450.00</i>	<i>2,180.00</i>	<i>6,000.00</i>	<i>3,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>32,200.00</i>	<i>12,000.00</i>	<i>19,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>3,209.34</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,247.93	—	271.91	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,247.93</i>	<i>—</i>	<i>271.91</i>	<i>—</i>
Refunds,	828.73	—	164.12	—
Agency, trust, and investment,	5,660.56	4,610.78	6,248.07	7,024.04
<i>Taxes and licenses for State,</i>	<i>2,651.80</i>	<i>2,738.05</i>	<i>3,148.20</i>	<i>4,197.60</i>
<i>Taxes for county,</i>	<i>1,299.82</i>	<i>1,152.00</i>	<i>1,525.87</i>	<i>2,325.14</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,678.94</i>	<i>720.73</i>	<i>1,574.00</i>	<i>501.30</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$37,121.57	\$35,318.38	\$42,584.46	\$39,745.06
Permanent debt (except from sinking funds),	5,450.00	2,180.00	6,000.00	3,600.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	8,171.68	2,100.50	3,193.61	14,596.79
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	35,409.34	12,000.00	19,000.00	18,000.00
Transfers (except to sinking funds) and refunds,	2,136.66	—	436.03	—
Agency, trust, and investment,	5,660.56	4,610.78	6,248.07	7,024.04
Total payments,	\$93,949.81	\$56,209.66	\$77,462.17	\$82,965.89
Balance on hand, including funds,	140.25	8,180.15	14,756.82	5,323.83
GRAND TOTAL,	\$94,090.06	\$64,389.81	\$92,218.99	\$88,289.72

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 34.

RECEIPTS.	Tisbury POPULATION 1,275	Rowley POPULATION 1,249	Russell POPULATION 1,237	Whately POPULATION 1,234
REVENUE.	\$44,543.30	\$35,018.33	\$46,888.25	\$20,304.90
General,	28,023.08	26,811.56	39,025.15	19,067.82
<i>Taxes,</i>	<i>26,524.12</i>	<i>22,493.85</i>	<i>36,719.58</i>	<i>16,770.95</i>
Property, poll, and income,	25,301.74	19,566.83	27,032.33	16,209.88
Corporation, bank, etc.,	1,222.38	2,927.02	9,687.25	561.07
<i>Licenses and permits,</i>	<i>83.00</i>	<i>30.00</i>	<i>125.99</i>	<i>44.67</i>
<i>Fines and forfeits,</i>	<i>27.36</i>	<i>35.00</i>	<i>2.40</i>	<i>11.00</i>
<i>Grants and gifts,</i>	<i>1,388.60</i>	<i>4,252.71</i>	<i>2,177.18</i>	<i>2,241.20</i>
For expenses,	1,388.60	4,252.71	2,177.18	2,241.20
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	16,520.22	8,206.77	7,863.10	1,237.08
<i>Special assessments,</i>	<i>—</i>	<i>661.72</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	661.72	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>1,570.18</i>	<i>1,620.16</i>	<i>745.76</i>
<i>Departmental,</i>	<i>2,030.14</i>	<i>2,868.58</i>	<i>553.95</i>	<i>252.21</i>
General government,	25.00	235.70	367.00	—
Protection of persons and property,	26.76	108.63	26.00	14.00
Health and sanitation,	154.64	44.29	—	—
Highways,	—	—	30.34	—
Charities,	—	1,069.03	34.20	82.16
Soldiers' benefits,	287.60	1,297.00	72.00	96.00
Schools,	1,536.14	33.25	—	25.50
Libraries,	—	40.18	14.41	3.55
Recreation,	—	—	—	—
Unclassified,	—	40.50	10.00	11.00
<i>Public service enterprises,</i>	<i>13,418.12</i>	<i>2,393.31</i>	<i>5,263.67</i>	<i>—</i>
Electric light,	—	2,393.31	—	—
Water,	13,238.12	—	5,263.67	—
All other,	180.00	—	—	—
<i>Cemeteries,</i>	<i>777.50</i>	<i>150.00</i>	<i>82.41</i>	<i>81.86</i>
<i>Interest,</i>	<i>294.46</i>	<i>562.98</i>	<i>342.91</i>	<i>177.25</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	28.53	74.32	—	40.00
All other,	265.93	488.66	342.91	137.25
NON-REVENUE.	\$14,829.33	\$21,854.55	\$47,396.82	\$13,980.67
Offsets to outlays,	—	3,502.07	4,075.00	100.00
<i>Departmental,</i>	<i>—</i>	<i>3,218.59</i>	<i>4,000.00</i>	<i>100.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>283.48</i>	<i>76.00</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	12,000.00	36,000.00	10,000.00
<i>Loans, general purposes,</i>	<i>4,000.00</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>12,000.00</i>	<i>32,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	1,175.00	—	40.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,175.00</i>	<i>—</i>	<i>40.00</i>
Refunds,	5.32	42.98	119.39	—
Agency, trust, and investment,	10,824.01	5,134.50	7,202.43	3,840.67
<i>Taxes and licenses for State,</i>	<i>5,230.94</i>	<i>2,681.80</i>	<i>5,172.07</i>	<i>1,985.59</i>
<i>Taxes for county,</i>	<i>4,184.55</i>	<i>1,867.29</i>	<i>2,001.55</i>	<i>1,773.22</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,408.52</i>	<i>585.41</i>	<i>28.81</i>	<i>81.86</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$44,543.30	\$38,520.40	\$50,963.25	\$20,404.90
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	12,000.00	36,000.00	10,000.00
Transfers and refunds,	5.32	1,217.98	119.39	40.00
Agency, trust, and investment,	10,824.01	5,134.50	7,202.43	3,840.67
Total receipts,	\$59,372.63	\$56,872.88	\$94,285.07	\$34,285.57
<i>Balance on hand, including funds,</i>	<i>21,448.47</i>	<i>4,991.73</i>	<i>5,604.44</i>	<i>2,712.76</i>
GRAND TOTAL,	\$80,821.10	\$61,864.61	\$99,889.51	\$36,998.33

Graded According to Population of 1920 — Continued.

GROUP 34.

PAYMENTS.	Tisbury POPULATION 1,275	Rowley POPULATION 1,249	Russell POPULATION 1,237	Whately POPULATION 1,234
Maintenance,	\$34,568.24	\$25,013.84	\$29,761.90	\$18,831.75
<i>Departmental,</i>	<i>28,021.68</i>	<i>21,683.75</i>	<i>28,888.32</i>	<i>18,642.92</i>
General government,	2,146.02	1,818.52	3,279.77	1,353.42
Protection of persons and property,	2,546.16	1,591.91	476.04	188.10
Health and sanitation,	570.51	308.65	278.15	132.00
Highways,	6,697.86	3,058.44	7,301.09	5,000.37
Charities,	1,038.55	2,353.60	1,191.16	584.91
Soldiers' benefits,	328.00	989.08	90.00	96.00
Schools,	13,875.00	10,626.00	14,248.88	10,819.34
Libraries,	200.00	436.48	490.86	218.03
Recreation,	245.49	128.26	638.55	—
Pensions,	—	—	—	—
Unclassified,	374.09	372.81	893.82	250.75
<i>Public service enterprises,</i>	<i>5,748.20</i>	<i>3,075.09</i>	<i>753.49</i>	—
Electric light,	—	3,075.09	—	—
Water,	5,551.59	—	753.49	—
All other,	196.61	—	—	—
<i>Cemeteries,</i>	<i>798.36</i>	<i>255.00</i>	<i>120.09</i>	<i>188.83</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	3,097.36	814.22	3,274.39	624.73
<i>Loans, general purposes,</i>	<i>337.36</i>	<i>470.22</i>	<i>1,930.51</i>	<i>624.73</i>
<i>Loans, public service enterprises,</i>	<i>2,760.00</i>	<i>344.00</i>	<i>1,343.88</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	6,759.73	5,450.82	12,334.78	363.28
<i>Departmental,</i>	<i>6,559.73</i>	<i>4,684.97</i>	<i>11,853.62</i>	<i>363.28</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	6,559.73	4,494.93	2,858.02	—
Charities,	—	—	—	—
Schools,	—	190.04	8,995.60	363.28
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>200.00</i>	<i>765.85</i>	<i>481.16</i>	—
Electric light,	—	765.85	—	—
Water,	200.00	—	481.16	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	4,100.00	12,900.00	36,650.00	12,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>4,100.00</i>	<i>900.00</i>	<i>4,650.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	<i>12,000.00</i>	<i>32,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	1,175.00	—	40.00
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	<i>1,175.00</i>	—	<i>40.00</i>
Refunds,	5.32	42.98	119.39	—
Agency, trust, and investment,	10,820.09	5,148.82	7,202.43	3,840.67
<i>Taxes and licenses for State,</i>	<i>5,230.94</i>	<i>2,681.50</i>	<i>5,172.07</i>	<i>1,985.59</i>
<i>Taxes for county,</i>	<i>4,184.55</i>	<i>1,867.29</i>	<i>2,001.55</i>	<i>1,773.22</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,404.60</i>	<i>599.73</i>	<i>28.81</i>	<i>81.86</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$37,665.60	\$25,828.06	\$33,036.29	\$19,456.48
Permanent debt (except from sinking funds),	4,100.00	900.00	4,650.00	2,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	6,759.73	5,450.82	12,334.78	363.28
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	12,000.00	32,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	5.32	1,217.98	119.39	40.00
Agency, trust, and investment,	10,820.09	5,148.82	7,202.43	3,840.67
Total payments,	\$59,350.74	\$50,545.68	\$89,342.89	\$36,200.43
<i>Balance on hand, including funds,</i>	<i>21,470.36</i>	<i>11,318.93</i>	<i>10,546.62</i>	<i>797.90</i>
GRAND TOTAL,	\$80,821.10	\$61,864.61	\$99,889.51	\$36,998.33

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 35.

RECEIPTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
REVENUE.	\$48,284.77	\$36,850.23	\$29,969.16	\$39,731.05
General,	44,657.11	26,313.26	27,993.54	37,976.79
<i>Taxes,</i>	<i>41,047.07</i>	<i>22,068.77</i>	<i>22,608.70</i>	<i>36,217.94</i>
Property, poll, and income,	36,736.90	19,853.12	22,336.81	35,563.44
Corporation, bank, etc.,	4,310.17	2,215.65	271.89	654.50
<i>Licenses and permits,</i>	<i>96.00</i>	<i>451.00</i>	<i>2.00</i>	<i>342.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>3.30</i>	<i>413.10</i>	<i>20.00</i>
<i>Grants and gifts,</i>	<i>3,514.04</i>	<i>3,790.19</i>	<i>4,969.74</i>	<i>1,396.85</i>
For expenses,	3,514.04	3,790.19	4,956.99	1,396.85
For outlays,	—	—	12.75	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,627.66	10,536.97	1,975.62	1,754.26
<i>Special assessments,</i>	<i>312.79</i>	<i>242.10</i>	<i>—</i>	<i>—</i>
To meet expenses,	312.79	242.10	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>172.85</i>	<i>2,714.35</i>	<i>—</i>	<i>100.00</i>
<i>Departmental,</i>	<i>1,790.00</i>	<i>3,145.44</i>	<i>342.39</i>	<i>1,273.97</i>
General government,	68.30	241.35	75.00	450.00
Protection of persons and property,	139.05	935.98	10.46	7.65
Health and sanitation,	—	—	—	—
Highways,	203.00	—	14.25	—
Charities,	844.35	186.00	16.68	152.70
Soldiers' benefits,	477.00	1,390.00	216.00	552.00
Schools,	6.30	316.50	—	—
Libraries,	—	16.08	—	111.62
Recreation,	52.00	—	—	—
Unclassified,	—	59.53	110.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,249.14</i>	<i>—</i>	<i>—</i>
Electric light,	—	2,249.14	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>356.30</i>	<i>399.50</i>	<i>149.14</i>	<i>266.54</i>
<i>Interest,</i>	<i>995.72</i>	<i>1,786.44</i>	<i>1,484.09</i>	<i>113.75</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	634.66	1,094.51	993.75	113.75
All other,	361.06	691.93	490.34	—
NON-REVENUE.	\$39,186.79	\$33,687.43	\$43,393.11	\$25,937.99
Offsets to outlays,	—	7,422.88	50.00	—
<i>Departmental,</i>	<i>—</i>	<i>7,283.91</i>	<i>50.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>138.97</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,815.67	20,000.00	39,728.00	18,000.00
<i>Loans, general purposes,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>12,000.00</i>	<i>20,000.00</i>	<i>24,500.00</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>3,815.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>228.00</i>	<i>—</i>
Transfers,	785.13	630.30	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>785.13</i>	<i>630.30</i>	<i>—</i>	<i>—</i>
Refunds,	402.52	263.22	—	31.00
Agency, trust, and investment,	12,183.47	5,371.03	3,615.11	7,906.99
<i>Taxes and licenses for State,</i>	<i>5,898.69</i>	<i>2,593.60</i>	<i>2,565.20</i>	<i>3,948.74</i>
<i>Taxes for county,</i>	<i>4,910.48</i>	<i>1,704.91</i>	<i>1,000.77</i>	<i>3,457.32</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,374.30</i>	<i>1,072.52</i>	<i>49.14</i>	<i>500.93</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$48,284.77	\$44,273.11	\$30,019.16	\$39,731.05
Premiums,	—	—	228.00	—
Municipal indebtedness,	25,815.67	20,000.00	39,500.00	18,000.00
Transfers and refunds,	1,187.65	893.52	—	31.00
Agency, trust, and investment,	12,183.47	5,371.03	3,615.11	7,906.99
Total receipts,	\$97,471.56	\$70,537.66	\$73,362.27	\$65,669.04
<i>Balance on hand, including funds,</i>	<i>14,464.03</i>	<i>8,251.24</i>	<i>72.46</i>	<i>3,641.31</i>
GRAND TOTAL,	\$101,935.59	\$78,788.90	\$73,434.73	\$69,310.35

¹ Includes \$10 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

GROUP 35.

PAYMENTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
Maintenance,	\$37,669.89	\$28,701.39	\$27,477.07	\$33,033.55
<i>Departmental,</i>	<i>37,210.89</i>	<i>26,027.77</i>	<i>27,237.81</i>	<i>32,553.07</i>
General government,	5,216.87	3,086.94	2,142.09	4,984.26
Protection of persons and property,	2,599.05	2,814.35	836.34	4,228.84
Health and sanitation,	726.15	730.03	565.96	1,195.43
Highways,	6,859.68	5,913.98	8,963.88	3,655.84
Charities,	3,140.32	1,276.16	1,318.32	4,681.87
Soldiers' benefits,	739.00	1,389.54	308.00	428.00
Schools,	16,777.28	8,528.15	11,932.95	12,184.43
Libraries,	214.63	764.57	458.03	538.13
Recreation,	482.59	212.42	263.26	46.00
Pensions,	—	—	—	—
Unclassified,	455.32	1,311.63	448.98	610.27
<i>Public service enterprises,</i>	<i>—</i>	<i>1,957.62</i>	<i>4.17</i>	<i>—</i>
Electric light,	—	1,839.66	4.17	—
Water,	—	117.96	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>439.00</i>	<i>704.50</i>	<i>199.09</i>	<i>480.48</i>
<i>Administration of trust funds,</i>	<i>20.00</i>	<i>11.50</i>	<i>36.00</i>	<i>—</i>
Interest,	611.25	1,424.12	1,003.96	759.49
<i>Loans, general purposes,</i>	<i>611.25</i>	<i>1,174.74</i>	<i>1,003.96</i>	<i>759.49</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>249.38</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	14,319.81	9,138.44	14,944.50	3,577.92
<i>Departmental,</i>	<i>14,319.81</i>	<i>8,957.35</i>	<i>1,007.45</i>	<i>3,577.92</i>
General government,	—	—	25.00	1,200.00
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	14,319.81	8,957.35	982.45	1,977.92
Charities,	—	—	—	—
Schools,	—	—	—	400.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>181.09</i>	<i>13,937.05</i>	<i>—</i>
Electric light,	—	181.09	13,937.05	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,945.85	20,100.00	20,500.00	18,969.90
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>3,100.00</i>	<i>1,000.00</i>	<i>969.90</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>9,500.00</i>	<i>17,000.00</i>	<i>19,500.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>3,445.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	785.13	630.30	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>785.13</i>	<i>630.30</i>	<i>—</i>	<i>—</i>
Refunds,	402.52	263.22	—	31.00
Agency, trust, and investment,	12,183.47	5,436.86	3,615.11	7,906.99
<i>Taxes and licenses for State,</i>	<i>5,898.69</i>	<i>2,593.60</i>	<i>2,565.20</i>	<i>3,948.74</i>
<i>Taxes for county,</i>	<i>4,910.48</i>	<i>1,704.91</i>	<i>1,000.77</i>	<i>3,457.32</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,374.30</i>	<i>1,138.35</i>	<i>49.14</i>	<i>500.93</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$38,281.14	\$30,125.51	\$28,481.03	\$33,793.04
Permanent debt (except from sinking funds),	2,000.00	3,100.00	1,000.00	969.90
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	14,319.81	9,138.44	14,944.50	3,577.92
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	12,945.85	17,000.00	19,500.00	18,000.00
Transfers (except to sinking funds) and refunds,	1,187.65	893.52	—	31.00
Agency, trust, and investment,	12,183.47	5,436.86	3,615.11	7,906.99
Total payments,	\$80,917.92	\$65,694.33	\$67,540.64	\$64,278.85
Balance on hand, including funds,	21,017.67	13,094.57	5,894.09	5,031.50
GRAND TOTAL,	\$101,935.59	\$78,788.90	\$73,434.73	\$69,310.55

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 36.

RECEIPTS.	Lynnfield POPULATION 1,165	Norfolk POPULATION 1,159	Clarksburg POPULATION 1,136	Sudbury POPULATION 1,121
REVENUE.	\$45,065.33	\$30,343.97	\$12,184.59	\$33,170.38
General,	39,843.99	28,601.79	11,496.19	28,138.28
<i>Taxes,</i>	<i>36,589.30</i>	<i>25,428.96</i>	<i>8,961.35</i>	<i>25,758.32</i>
Property, poll, and income,	35,245.33	24,489.33	8,844.31	24,432.25
Corporation, bank, etc.,	1,343.97	939.63	117.04	1,326.07
<i>Licenses and permits,</i>	<i>1,238.00</i>	<i>3.00</i>	<i>24.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>31.36</i>	<i>5.38</i>	<i>7.34</i>	<i>6.10</i>
<i>Grants and gifts,</i>	<i>1,985.33</i>	<i>3,164.45</i>	<i>2,503.60</i>	<i>2,371.86</i>
For expenses,	1,985.33	3,164.45	2,503.50	2,371.86
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,221.34	1,742.18	688.40	5,032.10
<i>Special assessments,</i>	<i>386.44</i>	<i>240.90</i>	<i>—</i>	<i>936.86</i>
To meet expenses,	386.44	240.90	—	936.86
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,436.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>2,014.19</i>	<i>1,208.05</i>	<i>652.40</i>	<i>1,795.79</i>
General government,	81.75	125.14	—	47.50
Protection of persons and property,	258.17	236.54	5.52	450.97
Health and sanitation,	—	—	—	124.00
Highways,	—	53.37	—	404.00
Charities,	504.30	51.00	458.38	446.78
Soldiers' benefits,	600.00	742.00	168.00	243.00
Schools,	537.76	—	20.50	18.60
Libraries,	32.21	—	—	28.66
Recreation,	—	—	—	—
Unclassified,	—	—	—	32.28
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>170.05</i>	<i>—</i>	<i>—</i>	<i>104.63</i>
<i>Interest,</i>	<i>1,214.54</i>	<i>293.23</i>	<i>36.00</i>	<i>2,194.82</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	572.18	—	36.00	1,711.51
All other,	642.36	293.23	—	483.31
NON-REVENUE.	\$43,618.99	\$22,056.52	\$2,046.81	\$34,783.54
Offsets to outlays,	5,000.00	3,600.00	—	3,510.00
<i>Departmental,</i>	<i>5,000.00</i>	<i>3,600.00</i>	<i>—</i>	<i>3,510.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,000.00	13,500.00	—	25,000.00
<i>Loans, general purposes,</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>13,500.00</i>	<i>—</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	19.56	76.74	36.00	894.70
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>19.56</i>	<i>76.74</i>	<i>36.00</i>	<i>894.70</i>
Refunds,	—	401.13	—	50.52
Agency, trust, and investment,	8,599.43	4,478.65	2,010.81	5,328.32
<i>Taxes and licenses for State,</i>	<i>4,131.20</i>	<i>3,031.60</i>	<i>1,166.00</i>	<i>3,381.40</i>
<i>Taxes for county,</i>	<i>2,597.97</i>	<i>1,447.05</i>	<i>844.81</i>	<i>1,638.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,870.26</i>	<i>—</i>	<i>—</i>	<i>308.02</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$50,065.33	\$33,943.97	\$12,184.59	\$36,680.38
Premiums,	—	—	—	—
Municipal indebtedness,	30,000.00	13,500.00	—	25,000.00
Transfers and refunds,	19.56	477.87	36.00	945.22
Agency, trust, and investment,	8,599.43	4,478.65	2,010.81	5,328.32
Total receipts,	\$88,684.32	\$52,400.49	\$14,231.40	\$67,953.92
<i>Balance on hand, including funds,</i>	<i>3,017.29</i>	<i>11,743.17</i>	<i>1,177.51</i>	<i>13,707.37</i>
GRAND TOTAL,	\$91,701.61	\$64,143.66	\$15,408.91	\$81,661.29

¹ Includes \$4.43 from administration of trust funds.

Graded According to Population of 1920 — Continued.

GROUP 36.

PAYMENTS.	Lynnfield POPULATION 1,165	Norfolk POPULATION 1,159	Clarksburg POPULATION 1,136	Sudbury POPULATION 1,121
Maintenance,	\$35,710.04	\$27,904.36	\$9,848.24	\$34,786.40
<i>Departmental,</i>	<i>35,195.62</i>	<i>27,904.36</i>	<i>9,834.98</i>	<i>34,591.56</i>
General government,	2,604.21	2,761.82	698.06	2,515.17
Protection of persons and property,	2,882.95	2,240.15	79.65	2,737.44
Health and sanitation,	146.63	188.00	188.70	323.84
Highways,	12,498.68	8,462.67	1,585.63	10,781.29
Charities,	1,081.73	878.35	481.93	1,953.93
Soldiers' benefits,	660.00	302.00	132.00	193.00
Schools,	13,349.71	12,446.22	6,613.01	14,211.59
Libraries,	450.29	402.24	—	1,267.40
Recreation,	607.56	3.65	—	—
Pensions,	—	—	—	—
Unclassified,	913.86	219.26	56.00	577.90
<i>Public service enterprises,</i>	<i>200.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	200.07	—	—	—
<i>Cemeteries,</i>	<i>314.35</i>	<i>—</i>	<i>13.26</i>	<i>156.64</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>68.20</i>
Interest,	947.44	593.99	188.00	1,365.90
<i>Loans, general purposes,</i>	<i>947.44</i>	<i>593.99</i>	<i>188.00</i>	<i>1,365.90</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	19,905.22	7,917.87	—	5,166.09
<i>Departmental,</i>	<i>19,905.22</i>	<i>7,917.87</i>	<i>—</i>	<i>5,166.09</i>
General government,	—	—	—	—
Protection of persons and property,	100.00	—	—	—
Health and sanitation,	—	2,195.23	—	—
Highways,	7,748.86	5,722.64	—	3,969.54
Charities,	—	—	—	—
Schools,	12,056.36	—	—	1,196.55
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,500.00	14,100.00	1,000.00	25,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>600.00</i>	<i>1,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>13,500.00</i>	<i>—</i>	<i>24,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	19.56	76.74	36.00	894.70
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>19.56</i>	<i>76.74</i>	<i>36.00</i>	<i>894.70</i>
Refunds,	—	401.13	—	50.52
Agency, trust, and investment,	8,308.22	4,478.65	2,010.81	5,264.34
<i>Taxes and licenses for State,</i>	<i>4,131.20</i>	<i>3,031.60</i>	<i>1,166.00</i>	<i>3,351.40</i>
<i>Taxes for county,</i>	<i>2,597.97</i>	<i>1,447.05</i>	<i>844.81</i>	<i>1,638.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,579.05</i>	<i>—</i>	<i>—</i>	<i>244.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$36,657.48	\$28,498.35	\$10,036.24	\$36,152.30
Permanent debt (except from sinking funds),	1,500.00	600.00	1,000.00	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	19,905.22	7,917.87	—	5,166.09
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	13,500.00	—	24,000.00
Transfers (except to sinking funds) and refunds,	19.56	477.87	36.00	945.22
Agency, trust, and investment,	8,308.22	4,478.65	2,010.81	5,264.34
Total payments,	\$81,390.48	\$55,472.74	\$13,083.05	\$73,027.95
Balance on hand, including funds,	10,311.13	8,670.92	2,325.86	8,633.34
GRAND TOTAL,	\$91,701.61	\$64,143.66	\$15,408.91	\$81,661.29

¹ Includes \$1,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 37.

RECEIPTS.	Stow POPULATION 1,101	Wenham POPULATION 1,090	Hinsdale POPULATION 1,065	West Stockbridge POPULATION 1,058
REVENUE.	\$32,926.70	\$40,632.06	\$19,113.26	\$22,849.91
General,	26,337.79	36,055.52	17,805.98	22,328.11
<i>Taxes,</i>	<i>24,005.34</i>	<i>34,657.01</i>	<i>14,953.50</i>	<i>18,376.61</i>
Property, poll, and income,	22,972.28	31,394.19	11,703.26	16,909.40
Corporation, bank, etc.,	1,033.06	3,262.82	3,250.24	1,467.21
<i>Licenses and permits,</i>	<i>1.00</i>	<i>32.00</i>	<i>6.50</i>	<i>171.88</i>
<i>Fines and forfeits,</i>	<i>17.22</i>	<i>—</i>	<i>7.43</i>	<i>173.35</i>
<i>Grants and gifts,</i>	<i>2,314.23</i>	<i>1,366.51</i>	<i>2,838.55</i>	<i>3,606.27</i>
For expenses,	2,314.23	1,366.51	2,838.55	3,606.27
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	6,588.91	4,576.54	1,307.28	521.80
<i>Special assessments,</i>	<i>733.60</i>	<i>370.43</i>	<i>—</i>	<i>—</i>
To meet expenses,	733.60	370.43	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>876.51</i>	<i>1,813.45</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,065.97</i>	<i>1,340.61</i>	<i>1,243.05</i>	<i>465.80</i>
General government,	109.36	28.00	80.50	123.50
Protection of persons and property,	267.53	115.76	—	—
Health and sanitation,	—	—	—	—
Highways,	8.10	30.00	9.00	32.95
Charities,	39.34	198.70	327.80	81.35
Soldiers' benefits,	186.00	868.00	374.00	228.00
Schools,	157.39	2.65	441.75	—
Libraries,	10.32	41.50	—	—
Recreation,	—	51.00	—	—
Unclassified,	287.93	5.00	10.00	—
<i>Public service enterprises,</i>	<i>15.00</i>	<i>5.55</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	15.00	5.55	—	—
<i>Cemeteries,</i>	<i>518.03</i>	<i>406.00</i>	<i>—</i>	<i>56.00</i>
<i>Interest,</i>	<i>3,379.80</i>	<i>640.50</i>	<i>64.23</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	3,118.37	429.02	—	—
All other,	261.43	211.48	64.23	—
NON-REVENUE.	\$17,691.58	\$33,912.54	\$11,724.02	\$24,355.92
Offsets to outlays,	3,042.96	2,036.47	180.00	—
<i>Departmental,</i>	<i>3,042.96</i>	<i>2,036.47</i>	<i>180.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,000.00	22,000.00	8,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>22,000.00</i>	<i>8,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,028.47	254.72	—	1,075.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,028.47</i>	<i>254.72</i>	<i>—</i>	<i>1,075.00</i>
Refunds,	35.65	195.11	125.64	1.33
Agency, trust, and investment,	5,584.50	9,426.24	3,418.38	3,279.59
<i>Taxes and licenses for State,</i>	<i>2,798.40</i>	<i>5,013.80</i>	<i>1,982.20</i>	<i>1,922.89</i>
<i>Taxes for county,</i>	<i>1,356.33</i>	<i>3,491.02</i>	<i>1,436.18</i>	<i>1,351.70</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,429.77</i>	<i>921.42</i>	<i>—</i>	<i>5.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,969.66	\$42,668.53	\$19,293.26	\$22,849.91
Premiums,	—	—	—	—
Municipal indebtedness,	7,000.00	22,000.00	8,000.00	20,000.00
Transfers and refunds,	2,064.12	449.83	125.64	1,076.33
Agency, trust, and investment,	5,584.50	9,426.24	3,418.38	3,279.59
Total receipts,	\$50,618.28	\$74,544.60	\$30,837.28	\$47,205.83
Balance on hand, including funds,	7,828.38	2,336.40	913.18	5,632.12
GRAND TOTAL,	\$58,446.66	\$76,881.00	\$31,750.46	\$52,837.95

Graded According to Population of 1920 — Continued.

GROUP 37.

PAYMENTS.	Stow POPULATION 1,101	Wenham POPULATION 1,090	Hinsdale POPULATION 1,065	West Stockbridge POPULATION 1,058
Maintenance,	\$28,396.44	\$36,693.82	\$18,437.80	\$21,866.92
<i>Departmental,</i>	<i>27,856.55</i>	<i>36,160.26</i>	<i>18,437.80</i>	<i>21,462.75</i>
General government,	1,631.33	2,196.57	1,154.45	2,055.75
Protection of persons and property,	1,851.06	2,426.43	222.10	142.98
Health and sanitation,	58.75	1,273.38	198.33	269.53
Highways,	5,587.92	12,286.59	3,238.20	8,527.50
Charities,	1,296.77	898.85	1,407.65	1,167.69
Soldiers' benefits,	240.00	1,243.00	252.00	144.00
Schools,	14,433.72	13,414.52	11,202.07	8,525.32
Libraries,	626.56	589.13	281.44	376.92
Recreation,	226.25	1,094.98	123.16	—
Pensions,	—	—	—	—
Unclassified,	1,904.19	736.81	358.40	243.06
<i>Public service enterprises,</i>	<i>1.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	1.12	—	—	—
<i>Cemeteries,</i>	<i>527.77</i>	<i>533.56</i>	<i>—</i>	<i>404.17</i>
<i>Administration of trust funds,</i>	<i>11.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	560.11	528.50	195.91	1,150.88
<i>Loans, general purposes,</i>	<i>560.11</i>	<i>528.50</i>	<i>195.91</i>	<i>1,150.88</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,321.79	4,165.95	1,143.42	—
<i>Departmental,</i>	<i>5,321.79</i>	<i>4,165.95</i>	<i>1,143.42</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	93.00	—	—
Health and sanitation,	—	—	—	—
Highways,	5,321.79	4,072.95	1,143.42	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	22,000.00	8,000.00	18,004.75
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>22,000.00</i>	<i>8,000.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.75</i>
Transfers,	2,028.47	254.72	—	1,075.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,028.47</i>	<i>254.72</i>	<i>—</i>	<i>1,075.00</i>
Refunds,	35.65	195.11	125.64	1.33
Agency, trust, and investment,	5,511.35	9,600.54	3,418.38	3,222.30
<i>Taxes and licenses for State,</i>	<i>2,798.40</i>	<i>5,013.80</i>	<i>1,982.20</i>	<i>1,865.60</i>
<i>Taxes for county,</i>	<i>1,356.33</i>	<i>3,491.02</i>	<i>1,436.18</i>	<i>1,351.70</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,356.62</i>	<i>1,095.72</i>	<i>—</i>	<i>5.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$28,956.55	\$37,222.32	\$18,633.71	\$23,017.80
Permanent debt (except from sinking funds),	1,000.00	—	—	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,321.79	4,165.95	1,143.42	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	22,000.00	8,000.00	17,004.75
Transfers (except to sinking funds) and	2,064.12	449.83	125.64	1,076.33
refunds,	5,511.35	9,600.54	3,418.38	3,222.30
Agency, trust, and investment,	—	—	—	—
Total payments,	\$49,853.81	\$73,438.64	\$31,321.15	\$45,321.18
Balance on hand, including funds,	8,592.85	3,442.36	429.31	7,516.77
GRAND TOTAL,	\$58,446.66	\$76,881.00	\$31,750.46	\$52,837.95

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 38.

RECEIPTS.	Lanesborough POPULATION 1,054	Oak Bluffs POPULATION 1,047	Rochester POPULATION 1,047	Hubbardston POPULATION 1,045
REVENUE.	\$21,019.85	\$48,879.18	\$21,307.24	\$27,279.92
General,	19,471.02	46,489.32	19,512.49	24,310.91
<i>Taxes,</i>	<i>16,166.88</i>	<i>43,427.45</i>	<i>16,900.73</i>	<i>18,402.59</i>
Property, poll, and income,	16,003.65	42,857.78	14,602.32	18,016.33
Corporation, bank, etc.,	163.23	569.67	2,298.41	386.26
<i>Licenses and permits,</i>	<i>7.02</i>	<i>504.31</i>	<i>8.00</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>24.24</i>	<i>33.34</i>	<i>185.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,272.88</i>	<i>2,524.22</i>	<i>2,418.76</i>	<i>5,899.32</i>
For expenses,	3,272.88	1,085.74	2,418.76	5,899.32
For outlays,	—	1,438.48	—	—
All other,	—	—	—	—
Commercial,	1,548.83	2,389.86	1,794.75	2,969.01
<i>Special assessments,</i>	<i>—</i>	<i>200.00</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	200.00	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>10.74</i>	<i>—</i>
<i>Departmental,</i>	<i>941.83</i>	<i>1,754.04</i>	<i>971.55</i>	<i>1,659.82</i>
General government,	165.50	22.70	10.50	—
Protection of persons and property,	6.33	—	266.64	50.72
Health and sanitation,	—	31.25	—	—
Highways,	—	—	8.40	—
Charities,	—	1,049.42	440.00	334.00
Soldiers' benefits,	725.00	506.00	236.00	790.00
Schools,	—	—	—	29.50
Libraries,	—	108.58	.81	421.00
Recreation,	—	36.09	—	30.00
Unclassified,	45.00	—	9.00	4.60
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>8.65</i>	<i>254.41</i>	<i>—</i>	<i>—</i>
Interest,	598.35	181.41	812.66	1,309.19
On sinking funds,	—	—	—	—
On trust and investment funds,	343.56	134.40	730.81	594.00
All other,	254.79	47.01	81.85	715.19
NON-REVENUE.	\$8,489.54	\$45,972.62	\$10,859.69	\$26,321.02
Offsets to outlays,	—	—	—	2,497.07
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,497.07</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	36,000.00	6,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	4,000.00	31,000.00	6,000.00	20,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	—	42.50	486.15	—
From sinking funds,	—	—	—	—
All other,	—	42.50	486.15	—
Refunds,	46.81	490.25	69.35	96.60
Agency, trust, and investment,	4,442.73	9,439.87	4,304.19	3,727.35
<i>Taxes and licenses for State,</i>	<i>2,098.80</i>	<i>4,897.70</i>	<i>2,565.20</i>	<i>1,982.20</i>
Taxes for county,	1,520.66	4,399.96	1,420.88	851.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	823.27	142.21	318.11	894.15
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$21,019.85	\$48,879.18	\$21,307.24	\$29,776.99
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	36,000.00	6,000.00	20,000.00
Transfers and refunds,	46.81	532.75	555.50	96.60
Agency, trust, and investment,	4,442.73	9,439.87	4,304.19	3,727.35
Total receipts,	\$29,509.39	\$94,851.80	\$32,166.93	\$53,600.94
Balance on hand, including funds,	2,493.38	1,494.73	5,848.74	1,294.22
GRAND TOTAL,	\$32,002.77	\$96,346.53	\$38,015.67	\$54,895.16

Graded According to Population of 1920 — Continued.

GROUP 38.

PAYMENTS.	Lanesborough POPULATION 1,054	Oak Bluffs POPULATION 1,047	Rochester POPULATION 1,047	Hubbardston POPULATION 1,045
Maintenance,	\$17,021.63	\$44,388.27	\$19,788.98	\$25,592.63
<i>Departmental,</i>	<i>16,845.79</i>	<i>43,393.10</i>	<i>19,694.58</i>	<i>25,592.63</i>
General government,	2,223.25	3,504.56	1,546.14	1,458.84
Protection of persons and property,	189.49	8,118.13	1,001.54	489.61
Health and sanitation,	587.40	1,750.55	630.15	250.50
Highways,	2,847.13	8,548.83	4,246.74	7,304.50
Charities,	183.15	2,637.71	870.21	651.08
Soldiers' benefits,	632.00	449.00	250.00	849.25
Schools,	9,319.84	13,516.09	9,586.62	12,663.26
Libraries,	230.58	777.23	463.78	1,129.43
Recreation,	—	3,120.00	613.80	311.40
Pensions,	—	—	—	—
Unclassified,	632.95	971.00	485.60	484.76
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>175.84</i>	<i>995.17</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>94.40</i>	<i>—</i>
Interest,	545.73	737.26	94.17	595.00
<i>Loans, general purposes,</i>	<i>545.73</i>	<i>737.26</i>	<i>94.17</i>	<i>595.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	135.00	7,325.41	3,547.31	210.00
<i>Departmental,</i>	<i>135.00</i>	<i>7,325.41</i>	<i>3,547.31</i>	<i>210.00</i>
General government,	—	—	445.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	290.87	—	—
Highways,	135.00	5,596.06	3,102.31	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	1,438.48	—	210.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,180.00	32,000.00	6,000.00	21,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,180.00</i>	<i>1,000.00</i>	<i>—</i>	<i>1,200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,000.00</i>	<i>31,000.00</i>	<i>6,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	42.50	486.15	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>42.50</i>	<i>486.15</i>	<i>—</i>
Refunds,	46.81	490.25	69.35	96.60
Agency, trust, and investment,	4,129.80	9,573.77	4,231.45	3,727.35
<i>Taxes and licenses for State,</i>	<i>2,098.80</i>	<i>4,897.20</i>	<i>2,565.20</i>	<i>1,982.20</i>
<i>Taxes for county,</i>	<i>1,520.66</i>	<i>4,399.96</i>	<i>1,420.88</i>	<i>851.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>510.34</i>	<i>276.61</i>	<i>245.37</i>	<i>894.15</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$17,567.36	\$45,125.53	\$19,883.15	\$26,187.63
Permanent debt (except from sinking funds),	¹ 1,180.00	1,000.00	—	1,200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	135.00	7,325.41	3,547.31	210.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	31,000.00	6,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	46.81	532.75	555.50	96.60
Agency, trust, and investment,	4,129.80	9,573.77	4,231.45	3,727.35
Total payments,	\$31,058.97	\$94,557.46	\$34,217.41	\$51,421.58
Balance on hand, including funds,	943.80	1,789.07	3,798.26	3,473.58
GRAND TOTAL,	\$32,002.77	\$96,346.53	\$38,015.67	\$54,895.16

¹ Includes \$100 paid from Newton Memorial Building Fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 39.

RECEIPTS.	Tyngsborough POPULATION 1,044	Lincoln POPULATION 1,042	Orleans POPULATION 1,012	New Marlborough POPULATION 1,010
REVENUE.	\$31,379.06	\$75,656.14	\$55,282.69	\$19,740.26
General,	19,697.73	55,197.83	50,572.23	18,622.80
<i>Taxes,</i>	<i>16,809.36</i>	<i>52,861.42</i>	<i>48,945.96</i>	<i>16,538.37</i>
Property, poll, and income,	15,957.49	50,803.08	21,955.03	16,294.33
Corporation, bank, etc.,	851.87	2,058.34	26,990.93	244.04
<i>Licenses and permits,</i>	<i>28.00</i>	<i>2.00</i>	<i>37.50</i>	<i>15.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>184.65</i>	<i>27.10</i>	<i>25.00</i>
<i>Grants and gifts,</i>	<i>2,860.37</i>	<i>2,149.76</i>	<i>1,561.67</i>	<i>2,044.43</i>
For expenses,	2,860.37	2,149.76	1,501.37	2,044.43
For outlays,	—	—	60.30	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	11,681.33	20,458.31	4,710.46	1,117.46
<i>Special assessments,</i>	<i>554.11</i>	<i>—</i>	<i>52.15</i>	<i>—</i>
To meet expenses,	554.11	—	52.15	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>3,287.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>6,292.15</i>	<i>4,807.00</i>	<i>3,686.23</i>	<i>941.11</i>
General government,	90.75	215.88	350.14	197.50
Protection of persons and property,	4,731.64	2,245.13	84.01	31.80
Health and sanitation,	—	—	—	—
Highways,	—	1,138.43	40.50	4.50
Charities,	615.32	120.00	233.71	198.56
Soldiers' benefits,	472.00	—	756.00	292.00
Schools,	351.69	553.89	2,070.47	216.75
Libraries,	18.75	33.67	45.90	—
Recreation,	—	—	—	—
Unclassified,	12.00	—	105.50	—
<i>Public service enterprises,</i>	<i>—</i>	<i>11,677.66</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	11,677.66	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>47.25</i>	<i>70.00</i>	<i>23.25</i>	<i>19.55</i>
<i>Interest,</i>	<i>1,500.50</i>	<i>4,403.65</i>	<i>948.33</i>	<i>156.80</i>
On sinking funds,	—	960.81	—	—
On trust and investment funds,	1,127.28	3,242.72	530.14	23.89
All other,	373.22	200.12	418.69	132.91
NON-REVENUE.	\$21,133.54	\$43,490.40	\$18,487.91	\$26,567.37
Offsets to outlays,	1,264.43	11,000.00	—	3,942.50
<i>Departmental,</i>	<i>1,264.43</i>	<i>11,000.00</i>	<i>—</i>	<i>3,942.50</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,000.00	20,000.00	—	18,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	936.48	3,255.02	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>936.48</i>	<i>3,255.02</i>	<i>—</i>	<i>—</i>
Refunds,	348.67	1,399.52	6,188.44	—
Agency, trust, and investment,	3,583.96	7,835.86	12,299.47	4,624.87
<i>Taxes and licenses for State,</i>	<i>2,098.80</i>	<i>4,441.76</i>	<i>5,950.60</i>	<i>2,681.80</i>
<i>Taxes for county,</i>	<i>1,017.25</i>	<i>2,147.52</i>	<i>6,260.86</i>	<i>1,943.07</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>467.91</i>	<i>1,246.58</i>	<i>88.01</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$32,643.49	\$86,656.14	\$55,282.69	\$23,682.76
Premiums,	—	—	—	—
Municipal indebtedness,	15,000.00	20,000.00	—	18,000.00
Transfers and refunds,	1,285.15	4,654.54	6,188.44	—
Agency, trust, and investment,	3,583.96	7,835.86	12,299.47	4,624.87
Total receipts,	\$52,512.60	\$119,146.54	\$73,770.60	\$46,307.63
<i>Balance on hand, including funds,</i>	<i>5,123.87</i>	<i>18,465.01</i>	<i>34,713.87</i>	<i>4,911.40</i>
GRAND TOTAL,	\$57,636.47	\$137,611.55	\$108,484.47	\$51,219.03

Graded According to Population of 1920 — Continued.

GROUP 39.

PAYMENTS.	Tyngsborough POPULATION 1,044	Lincoln POPULATION 1,042	Orleans POPULATION 1,012	New Marlborough POPULATION 1,010
Maintenance,	\$25,032.80	\$63,021.79	\$28,204.63	\$13,284.26
<i>Departmental,</i>	<i>24,857.28</i>	<i>64,360.43</i>	<i>28,140.82</i>	<i>18,247.26</i>
General government,	2,554.22	3,359.02	3,084.77	1,456.93
Protection of persons and property,	5,768.25	6,161.49	1,528.14	171.11
Health and sanitation,	162.75	310.75	374.70	254.80
Highways,	3,736.48	18,628.08	5,735.90	4,136.51
Charities,	1,255.47	892.00	1,093.81	796.98
Soldiers' benefits,	414.00	—	454.00	132.00
Schools,	9,966.89	19,183.75	14,375.28	10,361.01
Libraries,	767.81	1,501.15	720.35	100.00
Recreation,	—	2,316.60	5.50	—
Pensions,	—	—	—	—
Unclassified,	231.41	2,007.59	768.37	837.92
<i>Public service enterprises,</i>	<i>34.81</i>	<i>8,345.51</i>	<i>5.56</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	8,345.51	—	—
All other,	34.81	—	5.56	—
<i>Cemeteries,</i>	<i>131.71</i>	<i>315.85</i>	<i>58.25</i>	<i>37.00</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,074.42	3,565.67	—	473.54
<i>Loans, general purposes,</i>	<i>1,074.42</i>	<i>1,070.67</i>	<i>—</i>	<i>473.54</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,495.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,386.84	15,410.57	8,651.68	4,709.94
<i>Departmental,</i>	<i>2,960.03</i>	<i>15,410.57</i>	<i>8,651.68</i>	<i>4,523.19</i>
General government,	573.00	—	—	—
Protection of persons and property,	—	—	296.73	—
Health and sanitation,	—	—	—	—
Highways,	2,387.03	15,410.57	8,354.95	4,523.19
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>426.81</i>	<i>—</i>	<i>—</i>	<i>186.75</i>
Municipal indebtedness,	19,600.00	24,000.00	—	18,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,600.00</i>	<i>4,000.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>18,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	936.48	3,255.02	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>936.48</i>	<i>1,755.02</i>	<i>—</i>	<i>—</i>
Refunds,	348.67	1,399.52	6,188.44	—
Agency, trust, and investment,	3,589.09	12,150.66	12,690.24	4,648.76
<i>Taxes and licenses for State,</i>	<i>2,098.80</i>	<i>4,441.76</i>	<i>5,950.60</i>	<i>2,681.80</i>
<i>Taxes for county,</i>	<i>1,017.25</i>	<i>2,147.52</i>	<i>6,260.86</i>	<i>1,943.07</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>473.04</i>	<i>5,561.38</i>	<i>478.78</i>	<i>23.89</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$26,108.22	\$66,587.46	\$28,204.63	\$18,757.80
Permanent debt (except from sinking funds),	1,600.00	4,000.00	—	500.00
Sinking fund requirements from revenue,	—	1,500.00	—	—
Outlays,	3,386.84	15,410.57	8,651.68	4,709.94
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	20,000.00	—	18,000.00
Transfers (except to sinking funds) and refunds,	1,285.15	3,154.54	6,188.44	—
Agency, trust, and investment,	3,589.09	12,150.66	12,690.24	4,648.76
Total payments,	\$53,969.30	\$122,803.23	\$55,734.99	\$46,616.50
<i>Balance on hand, including funds,</i>	<i>3,667.17</i>	<i>14,808.32</i>	<i>52,749.48</i>	<i>4,602.53</i>
GRAND TOTAL,	\$57,636.47	\$137,611.55	\$108,484.47	\$51,219.03

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 40.

RECEIPTS.	Conway POPULATION 961	Mendon POPULATION 961	Berkley POPULATION 935	Topsfield POPULATION 900
REVENUE.	\$22,290.09	\$23,293.12	\$16,024.85	\$38,691.46
General,	21,137.56	20,515.91	14,851.16	36,461.54
<i>Taxes,</i>	<i>16,402.32</i>	<i>15,373.97</i>	<i>12,418.10</i>	<i>35,214.24</i>
Property, poll, and income,	15,200.56	14,429.95	12,130.47	26,752.65
Corporation, bank, etc.,	1,201.76	944.02	287.63	8,461.59
<i>Licenses and permits,</i>	<i>70.75</i>	<i>115.00</i>	—	<i>20.00</i>
<i>Fines and forfeits,</i>	—	<i>81.54</i>	—	—
<i>Grants and gifts,</i>	<i>4,664.49</i>	<i>4,945.40</i>	<i>2,433.06</i>	<i>1,227.30</i>
For expenses,	4,664.49	4,445.40	2,433.06	1,227.30
For outlays,	—	500.00	—	—
<i>All other,</i>	—	—	—	—
Commercial,	1,152.53	2,777.21	1,173.69	2,229.92
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>37.44</i>	<i>1,679.31</i>	<i>200.00</i>	—
<i>Departmental,</i>	<i>1,019.29</i>	<i>749.27</i>	<i>850.10</i>	<i>1,052.08</i>
General government,	275.52	119.50	—	196.00
Protection of persons and property,	5.00	151.90	40.26	2.50
Health and sanitation,	—	44.00	—	—
Highways,	—	—	—	—
Charities,	258.02	—	120.94	—
Soldiers' benefits,	96.00	216.00	245.00	546.00
Schools,	354.75	136.95	443.90	250.00
Libraries,	—	13.25	—	10.42
Recreation,	—	38.78	—	8.00
Unclassified,	30.00	28.89	—	39.16
<i>Public service enterprises,</i>	—	<i>5.20</i>	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	5.20	—	—
<i>Cemeteries,</i>	—	—	<i>51.47</i>	<i>9.00</i>
<i>Interest,</i>	<i>95.80</i>	<i>343.43</i>	<i>72.12</i>	<i>1,168.84</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	69.01	106.65	—	1,063.50
All other,	26.79	236.78	72.12	105.34
NON-REVENUE.	\$10,608.82	\$13,701.94	\$17,948.68	\$26,512.12
Offsets to outlays,	—	1,000.00	4,665.00	3,000.00
<i>Departmental,</i>	—	<i>1,000.00</i>	<i>4,665.00</i>	<i>3,000.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	6,000.00	10,000.00	10,750.00	14,000.00
<i>Loans, general purposes,</i>	<i>1,000.00</i>	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>750.00</i>	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	31.43	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>31.43</i>	—	—
Refunds,	47.53	—	2.56	4.73
Agency, trust, and investment,	4,561.29	2,670.51	2,531.12	9,507.39
<i>Taxes and licenses for State,</i>	<i>2,579.45</i>	<i>1,865.60</i>	<i>1,522.29</i>	<i>5,251.73</i>
<i>Taxes for county,</i>	<i>1,981.84</i>	<i>801.00</i>	<i>788.20</i>	<i>3,553.39</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>3.91</i>	<i>220.63</i>	<i>602.27</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,290.09	\$24,293.12	\$20,689.85	\$41,691.46
Premiums,	—	—	—	—
Municipal indebtedness,	6,000.00	10,000.00	10,750.00	14,000.00
Transfers and refunds,	47.53	31.43	2.56	4.73
Agency, trust, and investment,	4,561.29	2,670.51	2,531.12	9,507.39
Total receipts,	\$32,898.91	\$36,995.06	\$33,973.53	\$65,203.58
<i>Balance on hand, including funds,</i>	<i>196.76</i>	<i>1,078.59</i>	<i>678.40</i>	<i>7,367.83</i>
GRAND TOTAL,	\$33,095.67	\$38,073.65	\$34,651.93	\$72,571.41

TOWNS UNDER 5,000 POPULATION.

225

Graded According to Population of 1920 — Continued.

GROUP 40.

PAYMENTS.	Conway POPULATION 961	Mendon POPULATION 961	Berkley POPULATION 935	Topsfield POPULATION 900
Maintenance,	\$22,233.92	\$19,557.50	\$15,269.29	\$34,886.64
<i>Departmental,</i>	<i>22,266.42</i>	<i>19,477.85</i>	<i>15,145.02</i>	<i>34,332.72</i>
General government,	1,198.80	1,306.20	1,116.28	3,226.77
Protection of persons and property,	103.10	658.01	519.26	2,899.33
Health and sanitation,	252.40	156.92	246.75	1,368.86
Highways,	8,511.26	6,506.01	4,118.86	11,240.62
Charities,	999.32	965.81	916.23	1,772.57
Soldiers' benefits,	96.00	221.00	168.00	1,852.31
Schools,	9,688.23	8,546.13	7,602.00	11,814.15
Libraries,	—	373.99	130.69	561.38
Recreation,	149.84	369.29	23.10	336.36
Pensions,	—	—	—	—
Unclassified,	1,267.47	374.49	303.85	1,260.37
<i>Public service enterprises,</i>	<i>—</i>	<i>32.40</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	32.40	—	—
<i>Cemeteries,</i>	<i>17.50</i>	<i>47.25</i>	<i>124.27</i>	<i>353.92</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>200.00</i>
Interest,	179.51	388.48	197.24	320.00
<i>Loans, general purposes,</i>	<i>179.51</i>	<i>388.48</i>	<i>197.24</i>	<i>320.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	972.04	1,907.15	8,125.00	7,147.62
<i>Departmental,</i>	<i>972.04</i>	<i>1,239.37</i>	<i>8,125.00</i>	<i>7,147.62</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	444.91	1,239.37	7,500.00	5,846.68
Charities,	—	—	—	—
Schools,	—	—	—	1,300.94
Libraries,	—	—	625.00	—
Recreation,	—	—	—	—
Unclassified,	527.13	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>667.78</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	667.78	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	11,150.00	8,000.00	14,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>650.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>10,500.00</i>	<i>8,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	31.43	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>31.43</i>	<i>—</i>	<i>—</i>
Refunds,	47.53	—	2.56	4.73
Agency, trust, and investment,	4,561.29	2,683.49	2,531.12	11,210.94
<i>Taxes and licenses for State,</i>	<i>2,579.45</i>	<i>1,865.60</i>	<i>1,522.29</i>	<i>5,251.73</i>
<i>Taxes for county,</i>	<i>1,981.84</i>	<i>801.00</i>	<i>788.20</i>	<i>3,653.39</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>16.89</i>	<i>220.63</i>	<i>2,305.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$22,463.43	\$19,945.98	\$15,466.53	\$35,206.64
Permanent debt (except from sinking funds),	—	650.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	972.04	1,907.15	8,125.00	7,147.62
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	10,500.00	8,000.00	14,000.00
Transfers (except to sinking funds) and refunds,	47.53	31.43	2.56	4.73
Agency, trust, and investment,	4,561.29	2,683.49	2,531.12	11,210.94
Total payments,	\$33,044.29	\$35,718.05	\$34,125.21	\$67,569.93
<i>Balance on hand, including funds,</i>	<i>51.88</i>	<i>2,355.60</i>	<i>526.72</i>	<i>5,001.48</i>
GRAND TOTAL,	\$33,095.67	\$38,073.65	\$34,651.93	\$72,571.41

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 41.

RECEIPTS.	Carver POPULATION 891	Burlington POPULATION 885	Gill POPULATION 879	Ashfield POPULATION 869
REVENUE.	\$38,606.65	\$27,224.46	\$15,224.57	\$27,154.69
General,	31,811.20	21,646.81	14,902.81	25,115.09
<i>Taxes,</i>	<i>29,835.64</i>	<i>19,677.80</i>	<i>10,386.28</i>	<i>19,468.50</i>
Property, poll, and income,	28,996.84	18,423.65	9,339.18	19,053.61
Corporation, bank, etc.,	838.80	1,254.15	1,047.10	414.89
<i>Licenses and permits,</i>	<i>14.50</i>	—	—	<i>2.00</i>
<i>Fines and forfeits,</i>	—	—	<i>15.00</i>	<i>45.00</i>
<i>Grants and gifts,</i>	<i>1,961.06</i>	<i>1,969.01</i>	<i>4,501.53</i>	<i>5,599.69</i>
For expenses,	1,961.06	1,969.01	4,501.53	5,599.59
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	6,795.45	5,577.65	321.76	2,039.60
<i>Special assessments,</i>	<i>1,075.81</i>	—	—	—
To meet expenses,	1,075.81	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>2,018.48</i>	—	—
<i>Departmental,</i>	<i>4,763.65</i>	<i>2,892.01</i>	<i>247.17</i>	<i>1,849.53</i>
General government,	77.00	279.00	120.00	363.00
Protection of persons and property,	3,864.12	1,010.91	—	5.00
Health and sanitation,	—	—	—	—
Highways,	35.00	—	35.41	—
Charities,	—	560.00	—	—
Soldiers' benefits,	437.00	429.00	72.00	436.00
Schools,	336.21	167.15	—	896.93
Libraries,	5.05	5.45	15.18	—
Recreation,	—	214.00	4.58	—
Unclassified,	9.27	226.50	—	148.60
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>259.26</i>	<i>156.00</i>	<i>38.75</i>	—
<i>Interest,</i>	<i>696.73</i>	<i>511.16</i>	<i>35.84</i>	<i>190.07</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	43.00	85.03	17.16	71.22
All other,	653.73	426.13	18.68	118.85
NON-REVENUE.	\$40,420.13	\$21,804.59	\$9,843.17	\$30,833.37
Offsets to outlays,	3,653.50	2,291.51	—	3,971.19
<i>Departmental,</i>	<i>3,653.50</i>	<i>2,291.51</i>	—	<i>3,971.19</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	29,000.00	15,000.00	6,500.00	22,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>29,000.00</i>	<i>15,000.00</i>	<i>6,500.00</i>	<i>22,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	108.75	119.70	59.30	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	108.75	119.70	59.30	—
Refunds,	125.36	45.19	60.37	—
Agency, trust, and investment,	7,532.52	4,348.19	3,223.50	4,862.18
<i>Taxes and licenses for State,</i>	<i>4,430.80</i>	<i>2,565.20</i>	<i>1,632.40</i>	<i>2,832.00</i>
<i>Taxes for county,</i>	<i>2,434.32</i>	<i>1,248.30</i>	<i>1,460.30</i>	<i>2,086.14</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>647.40</i>	<i>539.69</i>	<i>130.80</i>	<i>444.04</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$42,260.15	\$29,515.97	\$15,224.57	\$31,125.88
Premiums,	—	—	—	—
Municipal indebtedness,	29,000.00	15,000.00	6,500.00	22,000.00
Transfers and refunds,	234.11	164.89	119.67	—
Agency, trust, and investment,	7,532.52	4,348.19	3,223.50	4,862.18
Total receipts,	\$79,026.78	\$49,029.05	\$25,067.74	\$57,988.06
<i>Balance on hand, including funds,</i>	<i>4,523.86</i>	<i>5,344.81</i>	<i>1,092.72</i>	<i>1,766.98</i>
GRAND TOTAL,	\$83,550.64	\$54,373.86	\$26,160.46	\$59,755.04

Graded According to Population of 1920 — Continued.

GROUP 41.

PAYMENTS.	Carver POPULATION 891	Burlington POPULATION 885	Gill POPULATION 879	Ashfield POPULATION 869
Maintenance,	\$31,863.62	\$23,333.08	\$15,230.27	\$25,107.50
<i>Departmental,</i>	<i>31,481.84</i>	<i>22,733.74</i>	<i>15,195.52</i>	<i>25,107.50</i>
General government,	2,513.09	2,705.99	817.92	1,588.66
Protection of persons and property,	7,691.31	1,813.42	106.29	323.68
Health and sanitation,	351.90	183.33	415.00	365.75
Highways,	6,984.49	4,030.26	4,167.73	8,021.40
Charities,	1,831.09	2,312.05	719.16	166.15
Soldiers' benefits,	355.00	331.00	50.00	342.00
Schools,	11,055.74	9,649.08	8,195.87	12,367.68
Libraries,	205.84	355.36	343.61	700.00
Recreation,	107.13	234.44	64.00	182.02
Pensions,	—	—	—	—
Unclassified,	386.25	1,118.81	315.94	1,050.16
<i>Public service enterprises,</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	25.00	—	—
<i>Cemeteries,</i>	<i>381.78</i>	<i>574.34</i>	<i>34.75</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,295.17	879.28	282.52	677.95
<i>Loans, general purposes,</i>	<i>1,295.17</i>	<i>879.28</i>	<i>282.52</i>	<i>677.95</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	13,511.00	6,049.11	—	5,571.23
<i>Departmental,</i>	<i>13,511.00</i>	<i>6,049.11</i>	<i>—</i>	<i>5,571.23</i>
General government,	—	1,000.00	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	13,511.00	5,049.11	—	5,571.23
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	26,350.00	12,500.00	6,852.00	21,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,350.00</i>	<i>1,000.00</i>	<i>—</i>	<i>700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>11,500.00</i>	<i>6,500.00</i>	<i>21,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>352.00</i>	<i>—</i>
Transfers,	108.75	119.70	59.30	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>108.75</i>	<i>119.70</i>	<i>59.30</i>	<i>—</i>
Refunds,	125.36	45.19	60.37	—
Agency, trust, and investment,	7,575.52	4,377.86	3,181.36	4,933.40
<i>Taxes and licenses for State,</i>	<i>4,430.80</i>	<i>2,565.20</i>	<i>1,632.40</i>	<i>2,332.00</i>
<i>Taxes for county,</i>	<i>2,454.32</i>	<i>1,243.30</i>	<i>1,460.30</i>	<i>2,086.14</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>690.40</i>	<i>569.36</i>	<i>88.66</i>	<i>515.26</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$33,158.79	\$24,212.36	\$15,512.79	\$25,785.45
Permanent debt (except from sinking funds),	1,350.00	1,000.00	—	700.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	13,511.00	6,049.11	—	5,571.23
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	25,000.00	11,500.00	6,852.00	21,000.00
Transfers (except to sinking funds) and refunds,	234.11	164.89	119.67	—
Agency, trust, and investment,	7,575.52	4,377.86	3,181.36	4,933.40
Total payments,	\$80,829.42	\$47,304.22	\$25,665.82	\$57,990.08
<i>Balance on hand, including funds,</i>	<i>2,721.22</i>	<i>7,069.64</i>	<i>494.64</i>	<i>1,764.96</i>
GRAND TOTAL,	\$83,550.64	\$54,373.86	\$26,160.46	\$59,755.04

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 42.

RECEIPTS.	Berlin POPULATION 868	Dover POPULATION 867	Ashby POPULATION 834	Wellfleet POPULATION 826
REVENUE.	\$23,327.57	\$63,643.74	\$21,726.11	\$22,017.81
General,	17,362.91	57,860.82	17,960.43	19,728.79
<i>Taxes,</i>	<i>13,029.57</i>	<i>57,572.40</i>	<i>15,748.18</i>	<i>17,626.53</i>
Property, poll, and income,	12,697.73	49,096.13	10,953.21	17,215.76
Corporation, bank, etc.,	331.84	8,476.27	4,794.97	410.77
<i>Licenses and permits,</i>	<i>3.00</i>	<i>7.50</i>	<i>4.00</i>	<i>31.00</i>
<i>Fines and forfeits,</i>	<i>12.68</i>	<i>24.00</i>	—	—
<i>Grants and gifts,</i>	<i>4,317.66</i>	<i>256.92</i>	<i>2,208.25</i>	<i>2,071.26</i>
For expenses,	4,317.66	256.92	2,208.25	2,071.26
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	5,964.66	5,782.92	3,765.68	2,289.02
<i>Special assessments,</i>	<i>169.01</i>	<i>935.22</i>	<i>346.31</i>	<i>59.35</i>
To meet expenses,	169.01	935.22	346.31	59.35
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,546.44</i>	<i>80.25</i>	—	<i>192.82</i>
<i>Departmental,</i>	<i>2,392.83</i>	<i>3,720.71</i>	<i>899.67</i>	<i>1,193.02</i>
General government,	442.77	91.45	32.00	—
Protection of persons and property,	917.15	2,500.51	362.09	549.72
Health and sanitation,	—	—	—	25.51
Highways,	50.00	133.07	—	9.50
Charities,	—	361.40	156.53	20.70
Soldiers' benefits,	712.00	240.00	336.00	462.00
Schools,	270.91	369.05	2.15	81.64
Libraries,	—	23.73	10.90	23.95
Recreation,	—	—	—	20.00
Unclassified,	—	1.50	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>527.73</i>	<i>191.50</i>	<i>617.50</i>	<i>630.68</i>
<i>Interest,</i>	<i>323.65</i>	<i>855.24</i>	<i>1,902.20</i>	<i>213.15</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	209.02	561.38	1,356.81	68.02
All other,	119.63	293.86	545.39	145.13
NON-REVENUE.	\$14,246.96	\$32,311.20	\$4,880.54	\$27,507.07
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	10,000.00	20,000.00	—	21,000.00
<i>Loans, general purposes,</i>	—	—	—	<i>3,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>20,000.00</i>	—	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	153.72	1,591.10	212.50	65.60
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	153.72	1,591.10	212.50	65.60
Refunds,	—	38.33	—	101.14
Agency, trust, and investment,	4,093.24	10,681.77	4,668.04	6,340.33
<i>Taxes and licenses for State,</i>	<i>1,632.40</i>	<i>6,436.12</i>	<i>2,215.40</i>	<i>1,982.20</i>
<i>Taxes for county,</i>	<i>701.00</i>	<i>3,061.06</i>	<i>1,073.76</i>	<i>2,086.95</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,759.84</i>	<i>1,184.59</i>	<i>1,378.88</i>	<i>2,271.18</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$23,327.57	\$63,643.74	\$21,726.11	\$22,017.81
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	20,000.00	—	21,000.00
Transfers and refunds,	153.72	1,629.43	212.50	166.74
Agency, trust, and investment,	4,093.24	10,681.77	4,668.04	6,340.33
Total receipts,	\$37,574.53	\$95,954.94	\$26,606.65	\$49,524.83
<i>Balance on hand, including funds,</i>	<i>113.48</i>	<i>15,948.86</i>	<i>13,238.14</i>	<i>754.16</i>
GRAND TOTAL,	\$37,688.01	\$111,903.80	\$39,844.79	\$50,279.04

TOWNS UNDER 5,000 POPULATION.

229

Graded According to Population of 1920 — Continued.

GROUP 42.

PAYMENTS.	Berlin POPULATION 868	Dover POPULATION 867	Ashby POPULATION 834	Wellfleet POPULATION 826
Maintenance,	\$22,270.54	\$48,879.97	\$22,485.44	\$19,639.71
<i>Departmental,</i>	21,689.91	48,588.51	21,770.44	18,988.48
General government,	1,391.96	4,538.05	1,021.74	1,667.48
Protection of persons and property,	1,911.70	5,926.41	1,311.70	1,435.49
Health and sanitation,	134.00	241.67	579.43	1,501.69
Highways,	6,568.98	16,194.37	4,545.88	4,186.73
Charities,	1,795.14	1,455.89	607.57	1,340.42
Soldiers' benefits,	822.00	270.00	312.00	468.00
Schools,	8,117.20	15,908.90	12,335.53	7,746.96
Libraries,	260.86	633.44	444.77	399.41
Recreation,	256.47	2,811.00	350.92	19.55
Pensions,	—	—	—	—
Unclassified,	431.60	608.78	260.90	222.75
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	580.63	291.46	715.00	651.23
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	184.11	2,006.57	—	796.31
<i>Loans, general purposes,</i>	184.11	2,006.57	—	796.31
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	—	14,163.40	731.46	2,981.49
<i>Departmental,</i>	—	14,163.40	731.46	2,981.49
General government,	—	—	—	—
Protection of persons and property,	—	1,991.30	731.46	—
Health and sanitation,	—	4,643.77	—	—
Highways,	—	7,070.35	—	—
Charities,	—	—	—	—
Schools,	—	343.98	—	2,981.49
Libraries,	—	114.00	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	8,034.05	20,386.41	—	18,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	386.41	—	1,500.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	7,000.00	20,000.00	—	17,000.00
<i>Warrants or orders, previous years,</i>	1,034.05	—	—	—
Transfers,	153.72	1,591.10	212.50	65.60
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	153.72	1,591.10	212.50	65.60
Refunds,	—	38.33	—	101.14
Agency, trust, and investment,	4,073.54	12,243.15	4,668.04	6,342.75
<i>Taxes and licenses for State,</i>	1,632.40	6,436.12	2,215.40	1,982.20
<i>Taxes for county,</i>	701.00	3,061.06	1,073.76	2,086.95
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	1,740.14	2,745.97	1,378.88	2,273.60
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$22,454.65	\$50,886.54	\$22,485.44	\$20,436.02
Permanent debt (except from sinking funds),	—	386.41	—	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	—	14,163.40	731.46	2,981.49
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,034.05	20,000.00	—	17,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	153.72	1,629.43	212.50	166.74
Agency, trust, and investment,	4,073.54	12,243.15	4,668.04	6,342.75
Total payments,	\$34,715.96	\$99,308.93	\$28,097.44	\$48,427.00
<i>Balance on hand, including funds,</i>	2,972.05	12,594.87	11,747.35	1,852.04
GRAND TOTAL,	\$37,688.01	\$111,903.80	\$39,844.79	\$50,279.04

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 43.

RECEIPTS.	Royalston POPULATION 819	Southampton POPULATION 814	Charlemont POPULATION 808	Boylston POPULATION 794
REVENUE.	\$22,422.92	\$15,914.96	\$21,622.39	\$31,735.64
General,	19,170.08	14,458.40	19,366.18	19,491.00
<i>Taxes,</i>	<i>13,834.83</i>	<i>9,371.10</i>	<i>14,815.88</i>	<i>13,863.59</i>
Property, poll, and income,	13,216.84	8,987.06	14,560.30	13,644.84
Corporation, bank, etc.,	617.99	384.04	255.58	218.75
<i>Licenses and permits,</i>	<i>9.00</i>	<i>—</i>	<i>13.75</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>45.00</i>	<i>11.70</i>	<i>36.98</i>
<i>Grants and gifts,</i>	<i>5,326.25</i>	<i>5,042.30</i>	<i>4,524.85</i>	<i>5,586.48</i>
For expenses,	5,326.25	5,042.30	4,524.85	5,586.48
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	3,252.84	1,456.56	2,256.21	12,244.64
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>283.76</i>
To meet expenses,	—	—	—	283.76
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,798.87</i>
<i>Departmental,</i>	<i>993.59</i>	<i>1,595.01</i>	<i>2,006.77</i>	<i>2,230.72</i>
General government,	160.25	97.00	137.66	79.00
Protection of persons and property,	6.85	152.46	30.47	10.00
Health and sanitation,	—	—	174.29	9.30
Highways,	1.00	—	29.80	1,686.87
Charities,	50.74	—	155.99	366.00
Soldiers' benefits,	354.00	144.00	24.00	72.55
Schools,	371.75	1.00	1,388.46	5.00
Libraries,	1.30	—	6.10	2.00
Recreation,	—	—	60.00	—
Unclassified,	47.70	1.55	—	—
<i>Public service enterprises,</i>	<i>23.60</i>	<i>—</i>	<i>—</i>	<i>4,795.19</i>
Electric light,	—	—	—	4,785.89
Water,	—	—	—	—
All other,	23.60	—	—	9.30
<i>Cemeteries,</i>	<i>152.45</i>	<i>229.43</i>	<i>—</i>	<i>324.00</i>
<i>Interest,</i>	<i>2,083.20</i>	<i>832.12</i>	<i>249.44</i>	<i>812.10</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,772.76	832.12	176.05	480.19
All other,	310.44	—	73.39	331.91
NON-REVENUE.	\$18,135.34	\$12,714.12	\$7,400.93	\$16,379.73
Offsets to outlays,	—	—	—	2,305.83
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,285.83</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,000.00	9,058.55	4,000.00	10,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>14,000.00</i>	<i>9,000.00</i>	<i>4,000.00</i>	<i>10,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>58.55</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	10.00	—	—	78.26
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	10.00	—	—	78.26
Refunds,	225.29	20.27	87.07	—
Agency, trust, and investment,	3,900.05	3,635.30	3,313.86	3,495.64
<i>Taxes and licenses for State,</i>	<i>2,098.80</i>	<i>1,615.80</i>	<i>1,749.25</i>	<i>1,515.80</i>
<i>Taxes for county,</i>	<i>901.00</i>	<i>1,348.58</i>	<i>1,564.61</i>	<i>651.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>900.25</i>	<i>770.92</i>	<i>—</i>	<i>1,328.84</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,422.92	\$15,914.96	\$21,622.39	\$34,041.47
Premiums,	—	—	—	—
Municipal indebtedness,	14,000.00	9,058.55	4,000.00	10,500.00
Transfers and refunds,	235.29	20.27	87.07	78.26
Agency, trust, and investment,	3,900.05	3,635.30	3,313.86	3,495.64
Total receipts,	\$40,558.26	\$28,629.08	\$29,023.32	\$48,115.37
<i>Balance on hand, including funds,</i>	<i>2,836.30</i>	<i>4,453.06</i>	<i>6,049.13</i>	<i>2,640.26</i>
GRAND TOTAL,	\$43,394.56	\$33,082.14	\$35,072.45	\$50,755.63

¹ Includes \$0.55 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

GROUP 43.

PAYMENTS.	Royalston POPULATION 819	Southampton POPULATION 814	Charlemont POPULATION 808	Boylston POPULATION 794
Maintenance,	\$26,849.28	\$15,349.66	\$20,035.78	\$31,172.26
<i>Departmental,</i>	<i>26,541.63</i>	<i>15,094.01</i>	<i>20,035.78</i>	<i>28,821.40</i>
General government,	2,011.80	1,089.24	1,383.36	1,183.40
Protection of persons and property,	1,472.20	379.61	67.57	1,035.74
Health and sanitation,	373.76	172.55	99.75	584.30
Highways,	7,983.37	5,485.47	5,875.35	6,372.22
Charities,	2,324.85	649.10	1,463.73	3,884.84
Soldiers' benefits,	401.00	144.00	75.00	336.00
Schools,	10,965.64	6,457.50	10,464.72	12,910.17
Libraries,	432.84	454.23	195.44	1,170.19
Recreation,	99.23	63.83	258.77	535.04
Pensions,	—	—	—	—
Unclassified,	476.94	198.48	152.09	809.50
<i>Public service enterprises,</i>	<i>19.26</i>	<i>—</i>	<i>—</i>	<i>1,712.10</i>
Electric light,	—	—	—	1,700.60
Water,	—	—	—	—
All other,	19.26	—	—	11.50
<i>Cemeteries,</i>	<i>278.39</i>	<i>255.10</i>	<i>—</i>	<i>638.76</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	<i>.55</i>	<i>—</i>	<i>—</i>
Interest,	434.89	417.64	125.80	848.27
<i>Loans, general purposes,</i>	<i>434.89</i>	<i>417.64</i>	<i>125.80</i>	<i>536.67</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>311.60</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	506.00	1,475.00	1,276.17
<i>Departmental,</i>	<i>—</i>	<i>506.00</i>	<i>1,475.00</i>	<i>533.74</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	533.74
Health and sanitation,	—	—	—	—
Highways,	—	—	975.00	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	506.00	500.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>742.43</i>
Electric light,	—	—	—	742.43
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,000.00	9,550.14	4,000.00	9,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>1,900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>6,000.00</i>	<i>9,000.00</i>	<i>4,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>50.14</i>	<i>—</i>	<i>—</i>
Transfers,	10.00	—	—	78.26
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	10.00	—	—	78.26
Refunds,	225.29	20.27	87.07	—
Agency, trust, and investment,	3,900.05	3,635.30	3,313.86	3,645.01
<i>Taxes and licenses for State,</i>	<i>2,098.80</i>	<i>1,515.80</i>	<i>1,749.25</i>	<i>1,515.80</i>
<i>Taxes for county,</i>	<i>901.00</i>	<i>1,348.58</i>	<i>1,564.61</i>	<i>651.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>900.25</i>	<i>770.92</i>	<i>—</i>	<i>1,478.21</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$27,284.17	\$15,767.30	\$20,161.58	\$32,020.53
Permanent debt (except from sinking funds),	—	500.00	—	1,900.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	—	506.00	1,475.00	1,276.17
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,000.00	9,050.14	4,000.00	8,000.00
Transfers (except to sinking funds) and refunds,	235.29	20.27	87.07	78.26
Agency, trust, and investment,	3,900.05	3,635.30	3,313.86	3,645.01
Total payments,	\$37,419.51	\$29,479.01	\$29,037.51	\$46,919.97
<i>Balance on hand, including funds,</i>	<i>5,975.05</i>	<i>3,603.13</i>	<i>6,034.94</i>	<i>5,835.66</i>
GRAND TOTAL,	\$43,394.56	\$33,082.14	\$35,072.45	\$50,755.63

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 44.

RECEIPTS.	Enfield POPULATION 790	Granby POPULATION 779	Brimfield POPULATION 778	Bernardston POPULATION 769
REVENUE.	\$19,434.78	\$19,404.09	\$29,643.95	\$19,669.63
General,	17,232.28	18,141.01	25,179.24	15,438.11
<i>Taxes,</i>	<i>12,280.06</i>	<i>13,151.57</i>	<i>15,588.72</i>	<i>13,514.11</i>
Property, poll, and income,	11,981.87	12,602.48	15,217.47	13,076.52
Corporation, bank, etc.,	298.19	549.09	371.25	437.59
<i>Licenses and permits,</i>	<i>95.51</i>	<i>7.00</i>	—	<i>132.00</i>
<i>Fines and forfeits,</i>	—	—	—	—
<i>Grants and gifts,</i>	<i>4,856.71</i>	<i>4,982.44</i>	<i>9,590.52</i>	<i>1,792.00</i>
For expenses,	4,856.71	4,982.44	9,590.52	1,792.00
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	2,202.50	1,263.08	4,464.71	4,231.52
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>225.27</i>	<i>919.33</i>	—
<i>Departmental,</i>	<i>1,880.96</i>	<i>340.07</i>	<i>2,666.93</i>	<i>1,333.91</i>
General government,	291.00	47.00	123.00	66.30
Protection of persons and property,	5.00	—	4.23	14.09
Health and sanitation,	40.00	—	—	—
Highways,	—	5.00	478.26	—
Charities,	—	5.00	248.15	—
Soldiers' benefits,	360.00	72.00	40.00	8.00
Schools,	1,179.75	209.50	1,764.24	1,041.75
Libraries,	—	1.57	9.05	25.43
Recreation,	—	—	—	127.59
Unclassified,	5.21	—	—	50.75
<i>Public service enterprises,</i>	<i>87.00</i>	—	—	—
Electric light,	—	—	—	—
Water,	87.00	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>145.45</i>	<i>379.64</i>	<i>173.44</i>	—
<i>Interest,</i>	<i>89.09</i>	<i>318.10</i>	<i>705.01</i>	<i>2,897.61</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	116.69	537.57	2,769.02
All other,	89.09	201.41	167.44	128.59
NON-REVENUE.	\$10,479.45	\$16,034.18	\$18,011.83	\$10,322.78
Offsets to outlays,	—	500.00	1,885.84	—
<i>Departmental,</i>	—	<i>500.00</i>	<i>1,885.84</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	7,000.00	8,000.00	12,000.00	5,098.99
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>12,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>98.99</i>
<i>Premiums,</i>	—	—	—	—
Transfers,	—	120.21	277.05	2,249.11
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	120.21	277.05	2,249.11
Refunds,	—	132.34	65.77	43.02
Agency, trust, and investment,	3,479.45	7,281.63	3,783.17	2,931.66
<i>Taxes and licenses for State,</i>	<i>1,661.57</i>	<i>1,865.60</i>	<i>1,749.00</i>	<i>1,557.47</i>
<i>Taxes for county,</i>	<i>1,452.31</i>	<i>1,659.79</i>	<i>682.34</i>	<i>1,355.99</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>365.57</i>	<i>3,756.24</i>	<i>1,351.83</i>	<i>18.20</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$19,434.78	\$19,904.09	\$31,529.79	\$19,669.63
Premiums,	—	—	—	—
Municipal indebtedness,	7,000.00	8,000.00	12,000.00	5,098.99
Transfers and refunds,	—	252.55	342.82	2,292.13
Agency, trust, and investment,	3,479.45	7,281.63	3,783.17	2,931.66
Total receipts,	\$29,914.23	\$35,438.27	\$47,655.78	\$29,992.41
<i>Balance on hand, including funds,</i>	<i>6,664.33</i>	<i>1,497.87</i>	<i>4,148.63</i>	<i>1,644.83</i>
GRAND TOTAL,	\$36,478.56	\$36,935.64	\$51,804.41	\$31,637.24

Graded According to Population of 1920 — Continued.

GROUP 44.

PAYMENTS.	Enfield POPULATION 790	Granby POPULATION 779	Brimfield POPULATION 778	Bernardston POPULATION 769
Maintenance,	\$21,766.34	\$18,407.22	\$29,055.27	\$18,442.61
<i>Departmental,</i>	21,466.54	18,088.47	28,724.14	18,432.36
General government,	1,150.17	1,156.17	1,840.41	1,807.26
Protection of persons and property,	344.10	256.57	160.26	194.16
Health and sanitation,	256.42	351.25	219.48	250.29
Highways,	7,551.70	5,628.12	6,428.62	2,930.94
Charities,	969.81	399.56	663.74	693.67
Soldiers' benefits,	348.00	72.00	158.25	24.00
Schools,	9,154.44	9,323.16	17,479.85	10,427.99
Libraries,	179.34	503.47	716.53	806.74
Recreation,	546.60	—	423.50	940.00
Pensions,	—	—	—	—
Unclassified,	965.96	398.17	633.50	357.31
<i>Public service enterprises,</i>	39.97	—	—	—
Electric light,	—	—	—	—
Water,	39.97	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	259.83	318.75	331.18	—
<i>Administration of trust funds,</i>	—	—	—	10.25
Interest,	178.39	204.73	428.89	165.15
<i>Loans, general purposes,</i>	178.39	204.73	428.89	165.15
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	—	271.00	1,824.01	—
<i>Departmental,</i>	—	271.00	1,824.01	—
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	1,637.74	—
Charities,	—	—	—	—
Schools,	—	271.00	186.27	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	7,000.00	8,000.00	13,000.00	5,562.16
<i>From sinking funds,</i>	—	—	—	500.00
<i>From revenue and other sources,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	7,000.00	8,000.00	13,000.00	5,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	62.16
Transfers,	—	120.21	277.05	2,249.11
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	120.21	277.05	2,249.11
Refunds,	—	132.34	65.77	43.02
Agency, trust, and investment,	3,464.86	7,281.63	5,123.38	2,941.31
<i>Taxes and licenses for State,</i>	1,646.98	1,865.60	1,749.00	1,557.47
<i>Taxes for county,</i>	1,462.31	1,659.79	682.34	1,355.99
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	365.57	3,756.24	2,692.04	27.85
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$21,944.73	\$18,611.95	\$29,484.16	\$18,607.76
Permanent debt (except from sinking funds),	—	—	—	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	—	271.00	1,824.01	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	8,000.00	13,000.00	5,062.16
Transfers (except to sinking funds) and refunds,	—	252.55	342.82	2,292.13
Agency, trust, and investment,	3,464.86	7,281.63	5,123.38	2,941.31
Total payments,	\$32,409.59	\$34,417.13	\$49,774.37	\$29,403.36
<i>Balance on hand, including funds,</i>	4,068.97	2,518.51	2,030.04	2,233.88
GRAND TOTAL,	\$36,478.56	\$36,935.64	\$51,804.41	\$31,637.24

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 45.

RECEIPTS.	Bolton POPULATION 708	Leverett POPULATION 695	Brewster POPULATION 688	Princeton POPULATION 682
REVENUE.	\$19,868.74	\$14,591.54	\$18,004.27	\$30,739.02
General,	16,251.71	14,035.98	16,641.55	26,238.00
<i>Taxes,</i>	<i>11,697.23</i>	<i>8,928.70</i>	<i>15,177.48</i>	<i>24,492.72</i>
Property, poll, and income,	11,530.18	8,096.65	14,571.22	23,389.96
Corporation, bank, etc.,	167.05	832.05	606.26	1,102.76
<i>Licenses and permits,</i>	<i>5.00</i>	<i>2.00</i>	<i>12.00</i>	<i>8.00</i>
<i>Fines and forfeits,</i>	<i>6.56</i>	<i>40.00</i>	—	<i>49.10</i>
<i>Grants and gifts,</i>	<i>4,542.92</i>	<i>5,050.33</i>	<i>1,452.07</i>	<i>1,688.18</i>
For expenses,	4,542.92	5,050.33	1,452.07	1,688.18
For outlays,	—	—	—	—
<i>All other,</i>	—	<i>14.95</i>	—	—
Commercial,	3,617.03	555.56	1,362.72	4,501.02
<i>Special assessments,</i>	<i>838.88</i>	—	—	<i>179.54</i>
To meet expenses,	838.88	—	—	173.54
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>1,720.66</i>	<i>457.65</i>	<i>1,145.64</i>	<i>976.20</i>
General government,	153.05	—	223.00	47.40
Protection of persons and property,	981.24	—	371.82	—
Health and sanitation,	—	—	—	—
Highways,	87.50	—	10.00	502.94
Charities,	—	25.90	—	8.86
Soldiers' benefits,	426.00	369.00	336.00	368.00
Schools,	20.00	62.75	204.82	49.00
Libraries,	52.87	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>5.55</i>	—	—	<i>2,343.05</i>
Electric light,	—	—	—	2,343.05
Water,	—	—	—	—
All other,	5.55	—	—	—
<i>Cemeteries,</i>	<i>182.50</i>	—	—	<i>115.15</i>
<i>Interest,</i>	<i>869.44</i>	<i>97.91</i>	<i>217.08</i>	<i>893.08</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	786.93	25.42	—	658.61
All other,	82.51	72.49	217.08	234.47
NON-REVENUE.	\$15,430.63	\$6,899.48	\$21,923.83	\$28,425.75
Offsets to outlays,	540.00	1,000.00	—	992.14
<i>Departmental,</i>	<i>540.00</i>	<i>1,000.00</i>	—	<i>992.14</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	12,000.00	3,500.00	18,000.00	23,000.00
<i>Loans, general purposes,</i>	—	—	—	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>12,000.00</i>	<i>3,500.00</i>	<i>18,000.00</i>	<i>13,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	105.42	—	44.58
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>105.42</i>	—	<i>44.58</i>
Refunds,	31.71	—	33.42	54.30
Agency, trust, and investment,	2,858.92	2,294.06	3,890.41	4,334.73
<i>Taxes and licenses for State,</i>	<i>1,865.60</i>	<i>1,170.99</i>	<i>1,865.60</i>	<i>2,565.20</i>
<i>Taxes for county,</i>	<i>801.00</i>	<i>1,043.07</i>	<i>1,964.19</i>	<i>1,102.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>192.32</i>	<i>80.00</i>	<i>60.62</i>	<i>667.53</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$20,408.74	\$15,591.54	\$18,004.27	\$31,731.16
Premiums,	—	—	—	—
Municipal indebtedness,	12,000.00	3,500.00	18,000.00	23,000.00
Transfers and refunds,	31.71	105.42	33.42	98.88
Agency, trust, and investment,	2,858.92	2,294.06	3,890.41	4,334.73
Total receipts,	\$35,299.37	\$21,491.02	\$39,928.10	\$59,164.77
<i>Balance on hand, including funds,</i>	<i>8,172.90</i>	<i>1,366.59</i>	<i>6,681.58</i>	<i>6,860.99</i>
GRAND TOTAL,	\$43,472.27	\$22,857.61	\$46,609.68	\$66,025.76

Graded According to Population of 1920 — Continued.

GROUP 45.

PAYMENTS.	Bolton POPULATION 708	Leverett POPULATION 695	Brewster POPULATION 688	Princeton POPULATION 682
Maintenance,	\$20,349.79	\$13,869.49	\$17,009.02	\$26,920.30
<i>Departmental,</i>	19,996.89	13,769.49	17,009.02	23,505.74
General government,	1,044.37	496.70	2,087.66	1,114.71
Protection of persons and property,	1,821.13	273.91	1,152.92	1,085.34
Health and sanitation,	211.10	125.50	204.25	225.45
Highways,	5,982.57	4,297.28	2,266.98	6,672.98
Charities,	871.47	1,495.49	2,771.46	1,226.43
Soldiers' benefits,	388.50	294.00	340.00	317.00
Schools,	8,933.88	6,209.45	7,437.32	11,162.28
Libraries,	537.59	380.16	100.00	660.92
Recreation,	—	—	90.10	67.65
Pensions,	—	—	—	—
Unclassified,	205.78	197.00	558.33	972.98
<i>Public service enterprises,</i>	—	—	—	3,137.98
Electric light,	—	—	—	3,137.98
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	328.40	100.00	—	276.58
<i>Administration of trust funds,</i>	25.00	—	—	—
Interest,	385.85	104.17	659.70	675.29
<i>Loans, general purposes,</i>	385.85	104.17	659.70	295.29
<i>Loans, public service enterprises,</i>	—	—	—	380.00
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,229.32	907.80	—	14,160.56
<i>Departmental,</i>	1,229.32	907.80	—	12,992.14
General government,	132.00	53.65	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,097.32	854.15	—	12,992.14
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	1,168.42
Electric light,	—	—	—	1,168.42
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	17,200.00	3,500.00	20,000.00	14,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	200.00	—	1,000.00	1,000.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	17,000.00	3,500.00	19,000.00	13,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	105.42	—	44.58
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	105.42	—	44.58
Refunds,	31.71	—	33.42	54.30
Agency, trust, and investment,	2,859.14	2,214.06	3,890.41	4,497.65
<i>Taxes and licenses for State,</i>	1,865.60	1,170.99	1,865.60	2,565.20
<i>Taxes for county,</i>	801.00	1,043.07	1,964.19	1,102.00
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	192.54	—	60.62	830.45
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$20,735.64	\$13,973.66	\$17,668.72	\$27,595.59
Permanent debt (except from sinking funds),	200.00	—	1,000.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,229.32	907.80	—	14,160.56
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	17,000.00	3,500.00	19,000.00	13,000.00
Transfers (except to sinking funds) and refunds,	31.71	105.42	33.42	98.88
Agency, trust, and investment,	2,859.14	2,214.06	3,890.41	4,497.65
Total payments,	\$42,055.81	\$20,700.94	\$41,592.55	\$60,352.63
Balance on hand, including funds,	1,416.46	2,156.67	5,017.13	5,673.08
GRAND TOTAL,	\$43,472.27	\$22,857.61	\$46,609.68	\$66,025.76

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 46.

RECEIPTS.	Becket POPULATION 674	Granville POPULATION 655	Petersham POPULATION 642	Hampden POPULATION 624
REVENUE.	\$18,996.91	\$18,024.48	\$23,266.20	\$17,121.53
General,	17,187.32	17,331.51	21,528.92	15,765.63
<i>Taxes,</i>	<i>8,831.84</i>	<i>11,747.50</i>	<i>17,828.01</i>	<i>8,216.85</i>
Property, poll, and income,	7,959.48	11,089.11	16,898.97	8,116.46
Corporation, bank, etc.,	872.36	658.39	929.04	100.39
<i>Licenses and permits,</i>	<i>14.00</i>	<i>1.00</i>	<i>1.00</i>	<i>3.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>13.50</i>	<i>7.51</i>	<i>30.00</i>
<i>Grants and gifts,</i>	<i>8,341.48</i>	<i>5,569.51</i>	<i>3,692.40</i>	<i>7,515.78</i>
For expenses,	7,533.08	5,569.51	3,642.40	7,515.78
For outlays,	808.40	—	50.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,809.59	692.97	1,737.28	1,355.90
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>7.88</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,524.10</i>	<i>499.09</i>	<i>863.29</i>	<i>1,041.33</i>
General government,	—	26.00	110.26	117.50
Protection of persons and property,	15.92	6.61	9.13	5.97
Health and sanitation,	—	—	—	—
Highways,	.50	8.20	—	—
Charities,	613.56	—	8.65	114.78
Soldiers' benefits,	408.00	138.00	526.00	381.00
Schools,	486.12	253.50	199.25	404.00
Libraries,	—	8.78	—	18.08
Recreation,	—	—	—	—
Unclassified,	—	58.00	10.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>220.80</i>	<i>—</i>	<i>214.00</i>	<i>77.80</i>
<i>Interest,</i>	<i>56.81</i>	<i>193.88</i>	<i>659.99</i>	<i>236.77</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	244.16	135.93
All other,	56.81	193.88	415.83	100.84
NON-REVENUE.	\$9,691.52	\$5,705.46	\$4,024.43	\$11,799.39
Offsets to outlays,	1,271.21	700.00	—	800.00
<i>Departmental,</i>	<i>1,271.21</i>	<i>700.00</i>	<i>—</i>	<i>800.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,200.00	3,000.00	—	8,400.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>4,200.00</i>	<i>3,000.00</i>	<i>—</i>	<i>8,400.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	476.30
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>476.30</i>
Refunds,	43.38	60.39	84.25	76.37
Agency, trust, and investment,	4,176.43	1,945.07	3,940.18	2,046.72
<i>Taxes and licenses for State,</i>	<i>1,865.60</i>	<i>1,399.20</i>	<i>2,448.60</i>	<i>1,166.00</i>
<i>Taxes for county,</i>	<i>1,351.70</i>	<i>545.87</i>	<i>1,052.00</i>	<i>454.89</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>959.13</i>	<i>—</i>	<i>439.58</i>	<i>425.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$20,268.12	\$18,724.48	\$23,266.20	\$17,921.53
Premiums,	—	—	—	—
Municipal indebtedness,	4,200.00	3,000.00	—	8,400.00
Transfers and refunds,	43.88	60.39	84.25	552.67
Agency, trust, and investment,	4,176.43	1,945.07	3,940.18	2,046.72
Total receipts,	\$28,683.43	\$23,729.94	\$27,290.63	\$28,920.92
<i>Balance on hand, including funds,</i>	<i>985.66</i>	<i>3,854.80</i>	<i>11,156.13</i>	<i>8,414.60</i>
GRAND TOTAL,	\$29,674.09	\$27,584.74	\$38,446.76	\$37,335.52

Graded According to Population of 1920 — Continued.

GROUP 46.

PAYMENTS.	Becket POPULATION 674	Granville POPULATION 655	Petersham POPULATION 642	Hampden POPULATION 624
Maintenance,	\$20,241.26	\$18,400.88	\$24,403.04	\$15,738.55
<i>Departmental,</i>	<i>19,923.85</i>	<i>18,400.88</i>	<i>23,781.98</i>	<i>15,329.70</i>
General government,	745.18	1,392.76	1,688.70	766.55
Protection of persons and property,	88.03	109.23	259.51	60.74
Health and sanitation,	335.63	193.10	612.97	115.86
Highways,	7,632.90	7,673.65	4,334.62	3,893.94
Charities,	1,461.86	338.79	1,325.21	405.50
Soldiers' benefits,	396.00	192.00	416.00	220.00
Schools,	8,677.62	7,434.87	13,795.08	9,470.43
Libraries,	100.00	478.11	357.24	209.05
Recreation,	278.01	—	301.23	—
Pensions,	—	—	—	—
Unclassified,	208.62	588.37	691.42	187.63
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>317.41</i>	<i>—</i>	<i>621.06</i>	<i>408.85</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	81.98	202.85	—	714.87
<i>Loans, general purposes,</i>	<i>81.98</i>	<i>202.85</i>	—	<i>714.87</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	—	—
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	—	—
Outlays,	386.73	700.37	953.75	3,379.35
<i>Departmental,</i>	<i>386.73</i>	<i>700.37</i>	<i>953.75</i>	<i>3,379.35</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	386.73	700.37	953.75	350.00
Charities,	—	—	—	3,029.35
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,200.00	5,500.00	—	12,600.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>4,200.00</i>	<i>5,000.00</i>	<i>—</i>	<i>12,100.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	476.30
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>476.30</i>
Refunds,	43.88	60.39	84.25	76.37
Agency, trust, and investment,	4,001.10	1,945.07	4,008.35	1,684.71
<i>Taxes and licenses for State,</i>	<i>1,865.60</i>	<i>1,399.20</i>	<i>2,448.60</i>	<i>1,166.00</i>
<i>Taxes for county,</i>	<i>1,351.70</i>	<i>545.87</i>	<i>1,052.00</i>	<i>454.89</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>783.80</i>	<i>—</i>	<i>507.75</i>	<i>63.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,323.24	\$18,603.73	\$24,403.04	\$16,453.42
Permanent debt (except from sinking funds),	—	500.00	—	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	386.73	700.37	953.75	3,379.35
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,200.00	5,000.00	—	12,100.00
Transfers (except to sinking funds) and refunds,	43.88	60.39	84.25	552.67
Agency, trust, and investment,	4,001.10	1,945.07	4,008.35	1,684.71
Total payments,	\$28,954.95	\$26,809.56	\$29,449.39	\$34,670.15
<i>Balance on hand, including funds,</i>	<i>719.14</i>	<i>775.18</i>	<i>8,997.37</i>	<i>2,665.37</i>
GRAND TOTAL,	\$29,674.09	\$27,584.74	\$38,446.76	\$37,335.52

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 47.

RECEIPTS.	Dana POPULATION 599	Boxford POPULATION 588	Halifax POPULATION 563	Richmond POPULATION 561
REVENUE.	\$20,517.85	\$26,344.67	\$15,297.49	\$21,188.52
General,	15,116.99	22,351.78	12,009.92	19,118.77
<i>Taxes,</i>	<i>11,959.27</i>	<i>16,760.65</i>	<i>9,611.42</i>	<i>16,233.43</i>
Property, poll, and income,	11,666.16	16,406.56	9,341.94	15,070.65
Corporation, bank, etc.,	293.11	354.09	269.48	1,162.78
<i>Licenses and permits,</i>	<i>18.50</i>	<i>103.00</i>	<i>39.00</i>	<i>5.50</i>
<i>Fines and forfeits,</i>			<i>6.05</i>	
<i>Grants and gifts,</i>	<i>3,139.22</i>	<i>5,489.13</i>	<i>2,353.45</i>	<i>2,879.84</i>
For expenses,	3,139.22	4,219.02	2,353.45	2,879.84
For outlays,	—	1,270.11	—	—
<i>All other,</i>	—	—	—	—
Commercial,	5,400.86	3,992.89	3,287.57	2,069.75
<i>Special assessments,</i>	—	<i>401.81</i>	<i>631.78</i>	—
To meet expenses,	—	401.81	631.78	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>3,011.12</i>	<i>2,809.50</i>	<i>1,858.79</i>	<i>1,848.70</i>
General government,	1.00	—	145.25	—
Protection of persons and property,	461.85	474.93	781.38	3.90
Health and sanitation,	—	—	—	—
Highways,	5.27	—	—	1,564.60
Charities,	1,817.18	—	104.00	4.05
Soldiers' benefits,	648.00	944.00	124.00	108.00
Schools,	69.00	345.15	685.10	156.83
Libraries,	8.82	—	4.03	4.32
Recreation,	—	—	—	—
Unclassified,	—	1,045.42	15.03	7.00
<i>Public service enterprises,</i>	<i>2,179.54</i>	—	—	—
Electric light,	2,179.54	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>121.74</i>	—	<i>90.84</i>	—
<i>Interest,</i>	<i>88.46</i>	<i>781.58</i>	<i>706.16</i>	<i>221.05</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	144.18	—	80.76
All other,	88.46	637.40	706.16	140.29
NON-REVENUE.	\$17,077.72	\$28,838.23	\$23,205.02	\$16,511.47
Offsets to outlays,	1,600.00	18,362.77	6,000.00	4,999.02
<i>Departmental,</i>	<i>1,600.00</i>	<i>18,362.77</i>	<i>6,000.00</i>	<i>4,999.02</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	13,500.96	7,000.00	19,350.00	9,000.00
<i>Loans, general purposes,</i>	—	—	<i>5,000.00</i>	—
<i>Loans, public service enterprises,</i>	<i>3,500.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>7,000.00</i>	<i>14,350.00</i>	<i>9,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>.96</i>	—	—	—
Transfers,	—	144.18	20.76	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>144.18</i>	<i>20.76</i>	—
Refunds,	23.02	3.00	—	99.48
Agency, trust, and investment,	1,953.74	3,378.28	2,834.26	2,412.97
<i>Taxes and licenses for State,</i>	<i>1,166.00</i>	<i>1,886.54</i>	<i>1,749.00</i>	<i>1,399.20</i>
<i>Taxes for county,</i>	<i>501.00</i>	<i>1,380.17</i>	<i>968.75</i>	<i>1,013.77</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>286.74</i>	<i>11.57</i>	<i>116.51</i>	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,117.85	\$44,707.44	\$21,297.49	\$26,187.54
Premiums,	.96	—	—	—
Municipal indebtedness,	13,500.00	7,000.00	19,350.00	9,000.00
Transfers and refunds,	23.02	147.18	20.76	99.48
Agency, trust, and investment,	1,953.74	3,378.28	2,834.26	2,412.97
Total receipts,	\$37,595.57	\$55,232.90	\$43,502.51	\$37,699.99
<i>Balance on hand, including funds,</i>	<i>7,553.08</i>	<i>5,545.33</i>	<i>5,306.89</i>	<i>300.26</i>
GRAND TOTAL,	\$45,148.65	\$60,778.23	\$48,809.40	\$38,000.25

Graded According to Population of 1920 — Continued.

GROUP 47.

PAYMENTS.	Dana POPULATION 599	Boxford POPULATION 588	Halifax POPULATION 563	Richmond POPULATION 561
Maintenance,	\$19,438.11	\$20,161.85	\$14,020.33	\$17,020.28
<i>Departmental,</i>	<i>17,712.90</i>	<i>20,161.85</i>	<i>13,839.83</i>	<i>16,917.55</i>
General government,	1,222.65	1,501.36	1,389.95	747.21
Protection of persons and property,	434.81	1,697.06	2,484.08	298.93
Health and sanitation,	113.97	502.96	76.25	378.00
Highways,	3,083.27	6,280.12	2,118.36	7,174.23
Charities,	3,508.07	983.72	206.00	890.26
Soldiers' benefits,	809.00	192.67	130.00	83.00
Schools,	8,094.04	7,401.30	7,083.94	6,925.07
Libraries,	134.08	104.45	122.61	203.20
Recreation,	—	318.50	104.24	—
Pensions,	—	—	—	—
Unclassified,	313.01	1,179.71	124.40	217.65
<i>Public service enterprises,</i>	<i>1,542.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	1,542.80	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>182.41</i>	<i>—</i>	<i>180.50</i>	<i>102.73</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,079.00	268.89	688.13	299.30
<i>Loans, general purposes,</i>	<i>241.50</i>	<i>268.89</i>	<i>688.13</i>	<i>299.30</i>
<i>Loans, public service enterprises,</i>	<i>837.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	8,457.76	3,122.45	13,214.09	4,589.12
<i>Departmental,</i>	<i>2,667.25</i>	<i>3,122.45</i>	<i>13,214.09</i>	<i>4,589.12</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,520.60	3,122.45	12,670.47	4,589.12
Charities,	146.65	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	543.62	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>5,790.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	5,790.51	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,900.00	10,000.00	14,850.00	13,489.98
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,400.00</i>	<i>—</i>	<i>500.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,500.00</i>	<i>10,000.00</i>	<i>14,350.00</i>	<i>10,900.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,589.98</i>
Transfers,	—	144.18	20.76	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>144.18</i>	<i>20.76</i>	<i>—</i>
Refunds,	23.02	3.00	—	99.48
Agency, trust, and investment,	1,953.74	3,378.28	2,834.26	2,412.97
<i>Taxes and licenses for State,</i>	<i>1,166.00</i>	<i>1,986.54</i>	<i>1,749.00</i>	<i>1,399.20</i>
<i>Taxes for county,</i>	<i>501.00</i>	<i>1,380.17</i>	<i>968.75</i>	<i>1,013.77</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>286.74</i>	<i>11.57</i>	<i>116.51</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,517.11	\$20,430.74	\$14,708.46	\$17,319.58
Permanent debt (except from sinking funds),	1,400.00	—	500.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	8,457.76	3,122.45	13,214.09	4,589.12
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,500.00	10,000.00	14,350.00	12,489.98
Transfers (except to sinking funds) and refunds,	23.02	147.18	20.76	99.48
Agency, trust, and investment,	1,953.74	3,378.28	2,834.26	2,412.97
Total payments,	\$42,851.63	\$37,078.65	\$45,627.57	\$37,911.13
<i>Balance on hand, including funds,</i>	<i>2,297.02</i>	<i>23,699.58</i>	<i>3,181.83</i>	<i>89.12</i>
GRAND TOTAL,	\$45,148.65	\$60,778.23	\$48,809.40	\$38,000.25

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 48.

RECEIPTS.	Truro POPULATION 554	New Salem POPULATION 512	Pelham POPULATION 503	Cummington POPULATION 489
REVENUE.	\$13,267.76	\$18,886.73	\$13,638.03	\$14,636.91
General,	10,085.15	16,326.70	12,470.16	13,639.57
<i>Taxes,</i>	<i>7,590.49</i>	<i>11,329.26</i>	<i>8,309.51</i>	<i>8,371.21</i>
Property, poll, and income,	7,246.20	10,782.92	7,915.85	8,232.11
Corporation, bank, etc.,	344.29	546.34	393.66	139.10
<i>Licenses and permits,</i>	<i>37.00</i>	<i>—</i>	<i>1.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,435.74</i>	<i>4,997.44</i>	<i>4,159.65</i>	<i>5,268.36</i>
For expenses,	2,435.74	4,997.44	4,159.65	5,268.36
For outlays,	—	—	—	—
<i>All other,</i>	<i>21.82</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,182.61	2,560.03	1,167.92	997.34
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,783.43</i>	<i>—</i>	<i>174.91</i>	<i>—</i>
<i>Departmental,</i>	<i>1,139.12</i>	<i>2,279.69</i>	<i>894.93</i>	<i>904.67</i>
General government,	24.00	—	1.00	21.65
Protection of persons and property,	247.75	8.50	—	10.75
Health and sanitation,	28.29	—	4.00	—
Highways,	—	87.00	1.90	48.12
Charities,	5.00	20.00	127.30	—
Soldiers' benefits,	522.00	372.00	228.00	192.00
Schools,	265.50	1,741.99	530.73	463.00
Libraries,	31.99	—	—	—
Recreation,	—	—	—	—
Unclassified,	14.59	50.20	2.00	169.15
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>209.20</i>	<i>145.04</i>	<i>—</i>	<i>1.50</i>
<i>Interest,</i>	<i>50.86</i>	<i>135.30</i>	<i>98.08</i>	<i>91.17</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	5.09	45.49	—
All other,	50.86	130.21	52.59	91.17
NON-REVENUE.	\$10,128.63	\$9,239.45	\$13,733.22	\$7,839.70
Offsets to outlays,	—	3,501.50	809.52	—
<i>Departmental,</i>	<i>—</i>	<i>3,501.50</i>	<i>809.52</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,500.00	3,000.00	10,500.00	6,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>6,500.00</i>	<i>3,000.00</i>	<i>6,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	93.21	72.57	—	2.00
Agency, trust, and investment,	3,535.47	2,665.38	2,423.70	1,837.70
<i>Taxes and licenses for State,</i>	<i>1,282.60</i>	<i>1,282.60</i>	<i>1,282.60</i>	<i>932.80</i>
<i>Taxes for county,</i>	<i>1,350.38</i>	<i>1,147.38</i>	<i>1,141.10</i>	<i>829.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>902.49</i>	<i>235.40</i>	<i>—</i>	<i>75.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,267.76	\$22,388.23	\$14,447.60	\$14,636.91
Premiums,	—	—	—	—
Municipal indebtedness,	6,500.00	3,000.00	10,500.00	6,000.00
Transfers and refunds,	93.21	72.57	—	2.00
Agency, trust, and investment,	3,535.47	2,665.38	2,423.70	1,837.70
Total receipts,	\$23,396.44	\$28,126.18	\$27,371.30	\$22,476.61
<i>Balance on hand, including funds,</i>	<i>798.70</i>	<i>4,375.84</i>	<i>5,133.88</i>	<i>168.08</i>
GRAND TOTAL,	\$24,195.14	\$32,502.02	\$32,505.18	\$22,644.69

Graded According to Population of 1920 — Continued.

GROUP 48.

PAYMENTS.	Truro POPULATION 554	New Salem POPULATION 512	Pelham POPULATION 503	Cummington POPULATION 489
Maintenance,	\$12,505.60	\$18,734.84	\$11,831.60	\$12,960.80
<i>Departmental,</i>	<i>12,261.40</i>	<i>18,652.50</i>	<i>11,779.60</i>	<i>12,875.66</i>
General government,	1,325.09	881.44	579.56	770.65
Protection of persons and property,	744.86	141.10	273.07	51.26
Health and sanitation,	160.74	174.98	149.60	191.16
Highways,	2,404.61	4,908.59	3,490.07	4,936.27
Charities,	838.13	2,676.89	729.48	1,288.38
Soldiers' benefits,	170.33	308.00	228.00	192.00
Schools,	6,069.82	9,110.25	6,067.16	5,263.29
Libraries,	371.27	72.05	76.39	—
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	176.55	379.20	186.27	182.65
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14.94</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	14.94
<i>Cemeteries,</i>	<i>244.20</i>	<i>82.34</i>	<i>52.00</i>	<i>70.20</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	287.34	97.50	436.87	210.85
<i>Loans, general purposes,</i>	<i>287.34</i>	<i>97.50</i>	<i>436.87</i>	<i>210.85</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	3,515.91	8,968.96	100.83
<i>Departmental,</i>	<i>—</i>	<i>3,515.91</i>	<i>8,968.96</i>	<i>100.83</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	376.33	—
Health and sanitation,	—	—	—	100.83
Highways,	—	3,515.91	599.90	—
Charities,	—	—	—	—
Schools,	—	—	7,992.73	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,400.00	4,000.00	5,900.00	7,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,400.00</i>	<i>1,000.00</i>	<i>400.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>5,500.00</i>	<i>7,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	93.21	72.57	—	2.00
Agency, trust, and investment,	3,521.59	2,670.47	2,423.70	1,837.70
<i>Taxes and licenses for State,</i>	<i>1,282.60</i>	<i>1,282.60</i>	<i>1,282.60</i>	<i>932.80</i>
<i>Taxes for county,</i>	<i>1,350.38</i>	<i>1,147.38</i>	<i>1,141.10</i>	<i>829.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>888.61</i>	<i>240.49</i>	<i>—</i>	<i>75.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$12,792.94	\$18,832.34	\$12,268.47	\$13,171.65
Permanent debt (except from sinking funds),	1,400.00	1,000.00	400.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	—	3,515.91	8,968.96	100.83
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	3,000.00	5,500.00	7,500.00
Transfers (except to sinking funds) and refunds,	93.21	72.57	—	2.00
Agency, trust, and investment,	3,521.59	2,670.47	2,423.70	1,837.70
Total payments,	\$21,807.74	\$29,091.29	\$29,561.13	\$22,612.18
<i>Balance on hand, including funds,</i>	<i>2,387.40</i>	<i>3,410.73</i>	<i>2,944.05</i>	<i>32.51</i>
GRAND TOTAL,	\$24,195.14	\$32,502.02	\$32,505.18	\$22,644.69

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 49.

RECEIPTS.	Paxton POPULATION 489	Blandford POPULATION 479	Oakham POPULATION 477	Plympton POPULATION 469
REVENUE.	\$13,942.87	\$19,996.47	\$12,167.81	\$14,277.14
General,	10,481.75	18,209.21	10,990.36	12,011.55
<i>Taxes,</i>	<i>7,757.83</i>	<i>13,364.46</i>	<i>8,096.81</i>	<i>9,262.53</i>
Property, poll, and income,	7,682.40	13,224.69	7,985.95	8,244.24
Corporation, bank, etc.,	75.43	139.77	110.86	1,018.29
<i>Licenses and permits,</i>	<i>129.50</i>	<i>—</i>	<i>1.00</i>	<i>14.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,594.42</i>	<i>4,844.75</i>	<i>2,892.55</i>	<i>2,735.02</i>
For expenses,	2,594.42	4,844.75	2,892.55	2,735.02
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,461.12	1,787.26	1,177.45	2,265.59
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>163.30</i>
To meet expenses,	—	—	—	163.30
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>512.78</i>	<i>1,047.98</i>	<i>376.34</i>	<i>2,048.29</i>
General government,	68.50	—	12.50	—
Protection of persons and property,	—	4.72	6.70	1,181.64
Health and sanitation,	—	—	—	—
Highways,	—	700.00	—	261.20
Charities,	14.98	30.00	28.93	57.00
Soldiers' benefits,	240.00	288.00	216.00	484.00
Schools,	—	12.00	97.50	—
Libraries,	8.00	13.26	14.71	10.20
Recreation,	—	—	—	—
Unclassified,	181.30	—	—	54.25
<i>Public service enterprises,</i>	<i>2,271.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	2,271.08	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>136.55</i>	<i>6.00</i>	<i>168.60</i>	<i>54.00</i>
<i>Interest,</i>	<i>540.71</i>	<i>733.28</i>	<i>642.51</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	461.50	556.15	503.92	—
All other,	79.21	177.13	138.59	—
NON-REVENUE.	\$9,322.29	\$7,941.99	\$10,102.41	\$10,104.63
Offsets to outlays,	4,000.00	95.34	—	3,075.50
<i>Departmental,</i>	<i>4,000.00</i>	<i>95.34</i>	<i>—</i>	<i>3,075.50</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,500.00	4,655.20	3,000.00	5,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,500.00</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>155.20</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	342.00	439.93	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>342.00</i>	<i>439.93</i>	<i>—</i>	<i>—</i>
Refunds,	5.00	132.88	34.76	—
Agency, trust, and investment,	1,475.29	2,618.64	7,067.65	2,029.13
<i>Taxes and licenses for State,</i>	<i>974.29</i>	<i>1,750.49</i>	<i>1,049.40</i>	<i>1,166.00</i>
<i>Taxes for county,</i>	<i>401.00</i>	<i>682.34</i>	<i>451.00</i>	<i>645.80</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>185.81</i>	<i>5,567.25</i>	<i>217.33</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$17,942.87	\$20,091.81	\$12,167.81	\$17,352.64
Premiums,	—	—	—	—
Municipal indebtedness,	3,500.00	4,655.20	3,000.00	5,000.00
Transfers and refunds,	347.00	572.81	34.76	—
Agency, trust, and investment,	1,475.29	2,618.64	7,067.65	2,029.13
Total receipts,	\$23,265.16	\$27,938.46	\$22,270.22	\$24,381.77
<i>Balance on hand, including funds,</i>	<i>3,459.48</i>	<i>1,700.00</i>	<i>3,440.56</i>	<i>4,342.18</i>
GRAND TOTAL,	\$26,724.64	\$29,638.46	\$25,710.78	\$28,723.95

Graded According to Population of 1920 — Continued.

GROUP 49.

PAYMENTS.	Paxton POPULATION 489	Blandford POPULATION 479	Oakham POPULATION 477	Plympton POPULATION 469
Maintenance,	\$12,546.09	\$18,844.73	\$12,175.54	\$11,579.45
<i>Departmental,</i>	<i>10,640.78</i>	<i>18,617.21</i>	<i>11,913.67</i>	<i>11,502.40</i>
General government,	855.22	1,085.65	1,351.00	721.92
Protection of persons and property,	59.55	86.40	153.05	1,889.72
Health and sanitation,	208.16	314.49	144.75	249.55
Highways,	2,541.48	7,704.02	2,277.65	1,837.57
Charities,	311.06	824.22	735.73	152.90
Soldiers' benefits,	432.00	264.00	216.00	576.00
Schools,	5,649.91	7,800.93	6,034.08	5,617.21
Libraries,	77.84	249.42	575.23	176.08
Recreation,	173.36	5.90	103.42	1.50
Pensions,	—	—	—	—
Unclassified,	332.20	282.18	322.76	279.95
<i>Public service enterprises,</i>	<i>1,468.20</i>	—	—	—
Electric light,	1,431.00	—	—	—
Water,	—	—	—	—
All other,	27.20	—	—	—
<i>Cemeteries,</i>	<i>319.00</i>	<i>227.52</i>	<i>261.87</i>	<i>77.05</i>
<i>Administration of trust funds,</i>	<i>128.11</i>	—	—	—
Interest,	149.58	381.90	138.14	248.00
<i>Loans, general purposes,</i>	<i>49.58</i>	<i>381.90</i>	<i>138.14</i>	<i>248.00</i>
<i>Loans, public service enterprises,</i>	<i>100.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	7,578.47	1,977.71	—	5,537.28
<i>Departmental,</i>	<i>7,132.07</i>	<i>1,977.71</i>	—	<i>5,537.28</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	7,132.07	1,977.71	—	5,537.28
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>446.40</i>	—	—	—
Electric light,	446.40	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	4,000.00	5,150.00	5,000.00	4,700.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>2,150.00</i>	—	<i>200.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>3,500.00</i>	<i>3,000.00</i>	<i>5,000.00</i>	<i>4,500.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	342.00	439.93	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	<i>342.00</i>	<i>439.93</i>	—	—
Refunds,	5.00	132.88	34.76	—
Agency, trust, and investment,	1,475.29	2,711.31	7,332.32	2,029.13
<i>Taxes and licenses for State,</i>	<i>974.29</i>	<i>1,750.49</i>	<i>1,049.40</i>	<i>1,166.00</i>
<i>Taxes for county,</i>	<i>401.00</i>	<i>682.34</i>	<i>451.00</i>	<i>645.80</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>278.48</i>	<i>5,831.92</i>	<i>217.33</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$12,695.67	\$19,226.63	\$12,313.68	\$11,827.45
Permanent debt (except from sinking funds),	500.00	2,150.00	—	200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	7,578.47	1,977.71	—	5,537.28
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,500.00	3,000.00	5,000.00	4,500.00
Transfers (except to sinking funds) and refunds,	347.00	572.81	34.76	—
Agency, trust, and investment,	1,475.29	2,711.31	7,332.32	2,029.13
Total payments,	\$26,096.43	\$29,638.46	\$24,680.76	\$24,093.86
Balance on hand, including funds,	628.21	—	1,030.02	4,630.09
GRAND TOTAL,	\$26,724.64	\$29,638.46	\$25,710.78	\$28,723.95

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 50.

RECEIPTS.	Hancock POPULATION 464	Carlisle POPULATION 463	Sandisfield POPULATION 460	Chesterfield POPULATION 441
REVENUE.	\$9,050.14	\$21,535.02	\$15,493.11	\$12,653.77
General,	8,931.27	14,748.21	14,870.36	12,063.71
<i>Taxes,</i>	<i>6,044.53</i>	<i>11,732.78</i>	<i>10,658.52</i>	<i>7,666.26</i>
Property, poll, and income,	5,940.34	11,638.85	10,583.09	7,513.17
Corporation, bank, etc.,	104.19	93.93	75.43	153.09
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>184.26</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>6.54</i>	<i>3.75</i>	<i>.34</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,880.20</i>	<i>3,011.68</i>	<i>4,027.24</i>	<i>4,395.45</i>
For expenses,	2,880.20	3,011.68	4,027.24	4,395.45
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	118.87	6,786.81	622.75	590.06
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>68.78</i>	<i>6,009.34</i>	<i>339.81</i>	<i>465.33</i>
General government,	36.00	—	—	23.00
Protection of persons and property,	3.78	2,086.51	—	12.28
Health and sanitation,	—	—	22.10	—
Highways,	—	11.34	46.78	—
Charities,	29.00	3,396.93	30.06	—
Soldiers' benefits,	—	182.00	222.00	324.00
Schools,	—	317.20	.87	105.00
Libraries,	—	11.92	—	—
Recreation,	—	1.00	—	—
Unclassified,	—	2.44	18.00	1.05
<i>Public service enterprises,</i>	<i>—</i>	<i>8.20</i>	<i>—</i>	<i>6.60</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	8.20	—	6.60
<i>Cemeteries,</i>	<i>40.00</i>	<i>106.60</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>10.09</i>	<i>662.77</i>	<i>282.94</i>	<i>118.13</i>
On sinking funds,	—	9.64	—	—
On trust and investment funds,	—	544.82	36.39	118.13
All other,	10.09	108.31	246.55	—
NON-REVENUE.	\$4,152.01	\$11,562.85	\$5,044.53	\$2,513.66
Offsets to outlays,	—	566.67	—	—
<i>Departmental,</i>	<i>—</i>	<i>566.67</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,500.00	9,000.00	3,000.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>9,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	76.75	22.75	30.63
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>76.75</i>	<i>22.75</i>	<i>30.63</i>
Refunds,	42.94	—	—	—
Agency, trust, and investment,	1,609.07	1,919.43	2,021.78	2,483.03
<i>Taxes and licenses for State,</i>	<i>933.22</i>	<i>1,166.00</i>	<i>1,176.42</i>	<i>1,049.40</i>
<i>Taxes for county,</i>	<i>675.85</i>	<i>565.14</i>	<i>844.81</i>	<i>933.63</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>188.29</i>	<i>.55</i>	<i>500.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$9,050.14	\$22,101.69	\$15,493.11	\$12,653.77
Premiums,	—	—	—	—
Municipal indebtedness,	2,500.00	9,000.00	3,000.00	—
Transfers and refunds,	42.94	76.75	22.75	30.63
Agency, trust, and investment,	1,609.07	1,919.43	2,021.78	2,483.03
Total receipts,	\$13,202.15	\$33,097.87	\$20,537.64	\$15,167.43
<i>Balance on hand, including funds,</i>	<i>1,163.74</i>	<i>1,507.08</i>	<i>4,521.20</i>	<i>2,630.08</i>
GRAND TOTAL,	\$14,365.89	\$34,604.95	\$25,058.84	\$17,797.51

Graded According to Population of 1920 — Continued.

GROUP 50.

PAYMENTS.	Hancock POPULATION 464	Carlisle POPULATION 463	Sandisfield POPULATION 460	Chesterfield POPULATION 441
Maintenance,	\$8,861.36	\$19,576.10	\$14,325.44	\$11,940.99
<i>Departmental,</i>	<i>8,794.86</i>	<i>19,325.74</i>	<i>14,265.44</i>	<i>11,914.74</i>
General government,	777.71	1,246.98	922.54	498.65
Protection of persons and property,	80.68	3,353.95	99.85	24.49
Health and sanitation,	269.33	130.44	468.25	246.00
Highways,	3,344.85	1,996.61	6,637.47	3,805.68
Charities,	282.91	3,985.32	524.65	116.25
Soldiers' benefits,	—	144.00	258.00	288.00
Schools,	3,732.05	7,850.32	5,140.48	6,064.53
Libraries,	69.33	353.17	148.70	83.96
Recreation,	—	65.51	—	100.50
Pensions,	—	—	—	—
Unclassified,	238.00	199.44	65.50	686.68
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>66.50</i>	<i>250.36</i>	<i>60.00</i>	<i>26.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	43.00	386.34	151.48	15.00
<i>Loans, general purposes,</i>	<i>43.00</i>	<i>386.34</i>	<i>151.48</i>	<i>15.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	500.00	2,198.47	2,995.71	—
<i>Departmental,</i>	<i>500.00</i>	<i>2,198.47</i>	<i>2,995.71</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	275.00	—	—
Health and sanitation,	—	—	—	—
Highways,	500.00	1,923.47	2,995.71	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,500.00	9,500.00	2,350.00	300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>500.00</i>	<i>350.00</i>	<i>300.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>9,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	76.75	22.75	30.63
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>33.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>43.75</i>	<i>22.75</i>	<i>30.63</i>
Refunds,	42.94	—	—	—
Agency, trust, and investment,	1,609.07	2,273.62	2,021.78	2,483.03
<i>Taxes and licenses for State,</i>	<i>933.22</i>	<i>1,166.00</i>	<i>1,176.42</i>	<i>1,049.40</i>
<i>Taxes for county,</i>	<i>675.85</i>	<i>565.14</i>	<i>844.81</i>	<i>933.63</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>542.48</i>	<i>.55</i>	<i>500.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$8,904.36	\$19,962.44	\$14,476.92	\$11,955.99
Permanent debt (except from sinking funds),	—	500.00	350.00	300.00
Sinking fund requirements from revenue,	—	33.00	—	—
Outlays,	500.00	2,198.47	2,995.71	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,500.00	9,000.00	2,000.00	—
Transfers (except to sinking funds) and refunds,	42.94	43.75	22.75	30.63
Agency, trust, and investment,	1,609.07	2,273.62	2,021.78	2,483.03
Total payments,	\$13,556.37	\$34,011.28	\$21,867.16	\$14,769.65
Balance on hand, including funds,	809.52	593.67	3,191.68	3,027.86
GRAND TOTAL,	\$14,365.89	\$34,604.95	\$25,058.84	\$17,797.51

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 51.

RECEIPTS.	Egremont POPULATION 441	Savoy POPULATION 436	Eastham POPULATION 430	Wales POPULATION 419
REVENUE.	\$8,853.76	\$8,558.38	\$16,229.20	\$6,989.38
General,	8,723.53	8,036.16	11,838.50	6,277.66
<i>Taxes,</i>	<i>7,049.52</i>	<i>6,901.00</i>	<i>7,288.83</i>	<i>7,226.98</i>
Property, poll, and income,	6,942.20	6,732.52	7,146.11	4,081.83
Corporation, bank, etc.,	107.32	168.48	140.72	145.15
<i>Licenses and permits,</i>	<i>1.00</i>	<i>2.00</i>	<i>142.50</i>	<i>3.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,673.01</i>	<i>1,133.16</i>	<i>4,409.17</i>	<i>2,047.68</i>
For expenses,	1,673.01	1,133.16	4,409.17	2,047.68
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	130.23	522.22	4,390.70	711.72
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>2,257.33</i>	<i>—</i>
<i>Departmental,</i>	<i>123.75</i>	<i>522.22</i>	<i>1,413.15</i>	<i>303.51</i>
General government,	—	—	123.00	—
Protection of persons and property,	—	9.81	13.50	3.81
Health and sanitation,	—	—	110.25	—
Highways,	73.75	—	—	—
Charities,	—	72.41	601.35	—
Soldiers' benefits,	50.00	164.00	306.00	126.00
Schools,	—	276.00	246.49	171.00
Libraries,	—	—	12.56	2.70
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9.65</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	9.65
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>211.60</i>
<i>Interest,</i>	<i>6.48</i>	<i>—</i>	<i>720.22</i>	<i>186.96</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	638.59	109.50
All other,	6.48	—	81.63	77.46
NON-REVENUE.	\$4,405.17	\$13,547.38	\$5,877.83	\$1,569.31
Offsets to outlays,	—	3,235.83	—	—
<i>Departmental,</i>	<i>—</i>	<i>3,235.83</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,500.00	9,221.02	3,000.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>8,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>1,221.02</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	85.12	314.19	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>85.12</i>	<i>314.19</i>	<i>—</i>
Refunds,	91.11	—	58.22	8.00
Agency, trust, and investment,	2,814.06	1,005.41	2,505.42	1,561.31
<i>Taxes and licenses for State,</i>	<i>1,515.80</i>	<i>583.00</i>	<i>1,049.40</i>	<i>932.80</i>
<i>Taxes for county,</i>	<i>1,098.26</i>	<i>422.41</i>	<i>1,104.86</i>	<i>363.91</i>
<i>Reimbursements for grade crossings,</i>	<i>200.00</i>	<i>—</i>	<i>351.16</i>	<i>264.60</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$8,853.76	\$11,794.21	\$16,229.20	\$6,989.38
Premiums,	—	—	—	—
Municipal indebtedness,	1,500.00	9,221.02	3,000.00	—
Transfers and refunds,	91.11	85.12	372.41	8.00
Agency, trust, and investment,	2,814.06	1,005.41	2,505.42	1,561.31
Total receipts,	\$13,258.93	\$22,105.76	\$22,107.03	\$8,558.69
<i>Balance on hand, including funds,</i>	<i>3,214.43</i>	<i>4,773.35</i>	<i>1,980.66</i>	<i>2,687.06</i>
GRAND TOTAL,	\$16,473.36	\$26,879.11	\$24,087.69	\$11,245.75

Graded According to Population of 1920 — Continued.

GROUP 51.

PAYMENTS.	Egremont POPULATION 441	Savoy POPULATION 436	Eastham POPULATION 430	Wales POPULATION 419
Maintenance,	\$7,771.72	\$9,392.82	\$13,228.11	\$7,806.44
<i>Departmental,</i>	7,768.72	9,392.82	13,228.11	7,599.40
General government,	690.92	630.74	1,484.03	807.45
Protection of persons and property,	144.10	167.91	462.26	179.08
Health and sanitation,	175.00	265.00	174.30	161.93
Highways,	3,093.94	2,708.42	599.29	1,425.91
Charities,	65.00	522.92	1,010.98	5.00
Soldiers' benefits,	57.80	144.00	315.00	132.00
Schools,	3,354.56	4,867.57	8,279.62	4,409.16
Libraries,	111.35	29.32	581.03	147.62
Recreation,	—	—	—	50.00
Pensions,	—	—	—	—
Unclassified,	76.05	56.94	321.60	281.25
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	3.00	—	—	207.04
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	37.50	293.32	97.00	—
<i>Loans, general purposes,</i>	37.50	293.32	97.00	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,411.22	3,235.83	—	—
<i>Departmental,</i>	1,411.22	3,235.83	—	—
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,322.55	3,235.83	—	—
Charities,	—	—	—	—
Schools,	88.67	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,500.00	11,000.00	3,700.00	—
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	200.00	700.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	1,500.00	10,800.00	3,000.00	—
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	85.12	314.19	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	85.12	314.19	—
Refunds,	91.11	—	58.22	8.00
Agency, trust, and investment,	2,814.06	1,005.41	2,505.42	1,561.31
<i>Taxes and licenses for State,</i>	1,515.80	583.00	1,049.40	932.80
<i>Taxes for county,</i>	1,098.26	422.41	1,104.86	363.91
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	200.00	—	351.16	264.60
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$7,809.22	\$9,686.14	\$13,325.11	\$7,806.44
Permanent debt (except from sinking funds),	—	200.00	700.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,411.22	3,235.83	—	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	10,800.00	3,000.00	—
Transfers (except to sinking funds) and refunds,	91.11	85.12	372.41	8.00
Agency, trust, and investment,	2,814.06	1,005.41	2,505.42	1,561.31
Total payments,	\$13,625.61	\$25,012.50	\$19,902.94	\$9,375.75
<i>Balance on hand, including funds,</i>	2,847.75	1,866.61	4,184.75	1,870.00
GRAND TOTAL,	\$16,473.36	\$26,879.11	\$24,087.69	\$11,245.75

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 52.

RECEIPTS.	Worthington POPULATION 409	Windsor POPULATION 403	Greenwich POPULATION 399	New Braintree POPULATION 394
REVENUE.	\$12,392.88	\$21,644.50	\$7,794.77	\$9,319.19
General,	11,791.28	21,407.92	6,256.87	8,953.00
<i>Taxes,</i>	<i>6,880.67</i>	<i>6,784.34</i>	<i>4,418.29</i>	<i>6,487.40</i>
Property, poll, and income,	6,760.76	6,742.36	4,312.50	6,386.39
Corporation, bank, etc.,	119.91	41.98	105.79	101.01
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>1.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>4,910.61</i>	<i>14,623.58</i>	<i>1,837.58</i>	<i>2,453.60</i>
For expenses,	4,910.61	5,022.25	1,837.58	2,453.60
For outlays,	—	9,601.33	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	601.60	236.58	1,537.90	366.19
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>352.78</i>	<i>167.40</i>	<i>1,023.32</i>	<i>220.85</i>
General government,	—	6.00	—	48.75
Protection of persons and property,	5.53	6.40	177.97	5.00
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	—	171.70	50.00
Soldiers' benefits,	168.00	104.00	303.00	114.00
Schools,	179.25	51.00	368.00	2.10
Libraries,	—	—	2.65	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	1.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>21.19</i>	<i>278.54</i>	<i>—</i>
<i>Interest,</i>	<i>248.82</i>	<i>47.99</i>	<i>236.04</i>	<i>145.34</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	226.80	17.22	151.82	—
All other,	22.02	30.77	84.22	145.34
NON-REVENUE.	\$9,936.25	\$3,962.40	\$5,376.40	\$9,300.89
Offsets to outlays,	—	173.16	2,199.68	—
<i>Departmental,</i>	<i>—</i>	<i>173.16</i>	<i>2,199.68</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,440.42	2,500.00	1,086.00	7,800.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>7,800.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>440.42</i>	<i>—</i>	<i>86.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	226.80	—	80.12	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>226.80</i>	<i>—</i>	<i>80.12</i>	<i>—</i>
Refunds,	86.00	61.72	114.72	—
Agency, trust, and investment,	2,183.03	1,227.52	1,895.88	1,500.89
<i>Taxes and licenses for State,</i>	<i>1,049.40</i>	<i>699.63</i>	<i>816.20</i>	<i>1,049.89</i>
<i>Taxes for county,</i>	<i>933.63</i>	<i>506.89</i>	<i>726.15</i>	<i>451.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	<i>21.00</i>	<i>353.53</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,392.88	\$21,817.66	\$9,994.45	\$9,319.19
Premiums,	—	—	—	—
Municipal indebtedness,	7,440.42	2,500.00	1,086.00	7,800.00
Transfers and refunds,	312.80	61.72	194.84	—
Agency, trust, and investment,	2,183.03	1,227.52	1,895.88	1,500.89
Total receipts,	\$22,329.13	\$25,606.90	\$13,171.17	\$18,620.08
<i>Balance on hand, including funds,</i>	<i>627.03</i>	<i>237.23</i>	<i>1,635.77</i>	<i>1,104.67</i>
GRAND TOTAL,	\$22,956.16	\$25,844.13	\$14,806.94	\$19,724.75

Graded According to Population of 1920 — Continued.

GROUP 52.

PAYMENTS.	Worthington POPULATION 409	Windsor POPULATION 403	Greenwich POPULATION 399	New Braintree POPULATION 394
Maintenance,	\$12,698.00	\$10,830.15	\$8,227.48	\$9,303.00
<i>Departmental,</i>	<i>12,681.50</i>	<i>10,799.46</i>	<i>7,945.94</i>	<i>9,257.00</i>
General government,	591.67	560.77	523.39	796.87
Protection of persons and property,	45.87	23.35	332.56	28.22
Health and sanitation,	160.00	249.50	146.20	172.50
Highways,	5,033.98	4,344.50	1,896.51	1,978.54
Charities,	236.74	136.01	352.20	173.76
Soldiers' benefits,	120.00	102.00	324.00	96.00
Schools,	6,052.44	5,270.75	4,156.22	5,715.40
Libraries,	101.06	2.27	118.86	62.71
Recreation,	—	20.00	—	—
Pensions,	—	—	—	—
Unclassified,	339.74	90.31	96.00	233.50
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>16.50</i>	<i>50.69</i>	<i>281.54</i>	<i>46.00</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	349.42	81.05	44.42	206.89
<i>Loans, general purposes,</i>	<i>349.42</i>	<i>81.05</i>	<i>44.42</i>	<i>206.89</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	—	10,351.33	2,200.00	—
<i>Departmental,</i>	—	<i>10,351.33</i>	<i>2,200.00</i>	—
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	750.00	2,200.00	—
Charities,	—	—	—	—
Schools,	—	9,601.33	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	6,000.00	2,500.00	1,161.25	7,200.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	50.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>6,000.00</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>7,200.00</i>
<i>Warrants or orders, previous years,</i>	—	—	111.25	—
Transfers,	226.80	—	80.12	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	<i>226.80</i>	—	<i>80.12</i>	—
Refunds,	86.00	61.72	114.72	—
Agency, trust, and investment,	2,183.03	1,244.93	1,911.66	1,500.89
<i>Taxes and licenses for State,</i>	<i>1,049.40</i>	<i>699.63</i>	<i>816.20</i>	<i>1,049.89</i>
<i>Taxes for county,</i>	<i>933.63</i>	<i>506.89</i>	<i>726.15</i>	<i>451.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	<i>38.41</i>	<i>369.31</i>	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$13,047.42	\$10,911.20	\$8,271.90	\$9,509.89
Permanent debt (except from sinking funds),	—	—	50.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	—	10,351.33	2,200.00	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,000.00	2,500.00	1,111.25	7,200.00
Transfers (except to sinking funds) and refunds,	312.80	61.72	194.84	—
Agency, trust, and investment,	2,183.03	1,244.93	1,911.66	1,500.89
Total payments,	\$21,543.25	\$25,069.18	\$13,739.65	\$18,210.78
<i>Balance on hand, including funds,</i>	<i>1,412.91</i>	<i>774.95</i>	<i>1,067.29</i>	<i>1,513.97</i>
GRAND TOTAL,	\$22,956.16	\$25,844.13	\$14,806.94	\$19,724.75

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 53.

RECEIPTS.	Hawley POPULATION 390	Otis POPULATION 361	Phillipston POPULATION 354	Dunstable POPULATION 353
REVENUE.	\$11,288.37	\$11,499.29	\$12,192.29	\$17,377.31
General,	10,262.26	10,904.69	10,272.36	13,376.89
<i>Taxes,</i>	<i>5,846.79</i>	<i>8,186.07</i>	<i>6,532.41</i>	<i>9,030.99</i>
Property, poll, and income,	5,780.98	7,897.85	6,430.81	5,708.39
Corporation, bank, etc.,	65.81	288.22	101.60	3,322.60
<i>Licenses and permits,</i>	<i>—</i>	<i>86.03</i>	<i>2.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>.04</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>4,415.47</i>	<i>2,632.50</i>	<i>3,737.95</i>	<i>4,345.90</i>
For expenses,	4,415.47	2,557.50	3,737.95	4,345.90
For outlays,	—	75.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,026.11	594.60	1,919.93	4,000.42
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>282.48</i>
To meet expenses,	—	—	—	282.48
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>296.94</i>	<i>—</i>
<i>Departmental,</i>	<i>990.50</i>	<i>490.67</i>	<i>1,022.68</i>	<i>2,464.86</i>
General government,	—	74.00	54.50	69.90
Protection of persons and property,	—	29.25	32.07	230.95
Health and sanitation,	—	—	—	—
Highways,	—	—	48.98	1,748.02
Charities,	50.00	3.00	502.88	—
Soldiers' benefits,	234.00	188.00	102.00	—
Schools,	706.50	186.00	217.25	312.75
Libraries,	—	—	—	6.89
Recreation,	—	—	—	—
Unclassified,	—	10.42	65.00	96.35
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>45.93</i>
Electric light,	—	—	—	—
Water,	—	—	—	43.31
All other,	—	—	—	2.62
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>213.33</i>
<i>Interest,</i>	<i>35.61</i>	<i>103.93</i>	<i>595.31</i>	<i>993.82</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	3.74	—	416.24	835.11
All other,	31.87	103.93	179.07	158.71
NON-REVENUE.	\$4,607.06	\$5,918.48	\$6,492.70	\$11,639.47
Offsets to outlays,	742.64	—	—	226.06
<i>Departmental,</i>	<i>742.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>226.06</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,500.00	4,000.00	5,000.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>4,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	51.10	62.68	3,624.47
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>51.10</i>	<i>62.68</i>	<i>3,624.47</i>
Refunds,	38.98	.50	154.85	18.40
Agency, trust, and investment,	1,325.44	1,866.88	1,275.17	7,770.54
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>961.96</i>	<i>816.20</i>	<i>1,166.00</i>
<i>Taxes for county,</i>	<i>625.84</i>	<i>675.85</i>	<i>350.00</i>	<i>565.14</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>229.07</i>	<i>108.97</i>	<i>6,039.40</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,031.01	\$11,499.29	\$12,192.29	\$17,603.37
Premiums,	—	—	—	—
Municipal indebtedness,	2,500.00	4,000.00	5,000.00	—
Transfers and refunds,	38.98	51.60	217.53	3,642.87
Agency, trust, and investment,	1,325.44	1,866.88	1,275.17	7,770.54
Total receipts,	\$15,895.43	\$17,417.77	\$18,684.99	\$29,016.78
<i>Balance on hand, including funds,</i>	<i>4,185.84</i>	<i>1,372.00</i>	<i>175.53</i>	<i>4,616.80</i>
GRAND TOTAL,	\$20,081.27	\$18,789.77	\$18,860.52	\$33,633.58

Graded According to Population of 1920 — Continued.

GROUP 53.

PAYMENTS.	Hawley POPULATION 390	Otis POPULATION 361	Phillipston POPULATION 354	Dunstable POPULATION 353
Maintenance,	\$11,175.15	\$10,215.81	\$11,083.63	\$15,007.14
<i>Departmental,</i>	<i>11,175.15</i>	<i>10,185.06</i>	<i>10,964.61</i>	<i>14,498.24</i>
General government,	385.28	786.47	999.91	929.00
Protection of persons and property,	34.55	43.55	45.30	1,141.74
Health and sanitation,	182.26	151.75	298.25	84.50
Highways,	3,631.21	3,718.63	4,388.36	6,208.66
Charities,	798.09	541.88	629.18	138.88
Soldiers' benefits,	168.00	210.00	102.00	—
Schools,	5,948.45	4,281.27	3,757.16	5,712.12
Libraries,	3.15	113.15	323.63	156.04
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	24.16	338.36	420.82	127.30
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>332.57</i>
Electric light,	—	—	—	—
Water,	—	—	—	332.57
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>30.75</i>	<i>104.02</i>	<i>176.33</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>15.00</i>	<i>—</i>
Interest,	74.26	254.71	157.67	351.25
<i>Loans, general purposes,</i>	<i>74.26</i>	<i>254.71</i>	<i>157.67</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>351.25</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	707.29	445.30	—	4,367.84
<i>Departmental,</i>	<i>707.29</i>	<i>150.00</i>	<i>—</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	150.00	—	—
Health and sanitation,	—	—	—	—
Highways,	707.29	—	—	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,367.84</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,367.84
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>295.30</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,250.00	4,500.00	4,003.94	250.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>250.00</i>
<i>From revenue and other sources,</i>	<i>250.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>4,000.00</i>	<i>4,000.00</i>	<i>4,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>3.94</i>	<i>—</i>
Transfers,	—	51.10	62.68	3,624.47
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>51.10</i>	<i>62.68</i>	<i>3,624.47</i>
Refunds,	38.98	.50	154.85	18.40
Agency, trust, and investment,	1,329.18	1,866.88	1,275.17	4,742.52
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>961.96</i>	<i>816.20</i>	<i>1,166.00</i>
<i>Taxes for county,</i>	<i>625.84</i>	<i>675.85</i>	<i>350.00</i>	<i>565.14</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3.74</i>	<i>229.07</i>	<i>108.97</i>	<i>3,011.38</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$11,249.41	\$10,470.52	\$11,241.30	\$15,358.39
Permanent debt (except from sinking funds),	250.00	500.00	—	250.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	707.29	445.30	—	4,367.84
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	4,000.00	4,003.94	—
Transfers (except to sinking funds) and refunds,	38.98	51.60	217.53	3,642.87
Agency, trust, and investment,	1,329.18	1,866.88	1,275.17	4,742.52
Total payments,	\$17,574.86	\$17,334.30	\$16,737.94	\$28,361.62
<i>Balance on hand, including funds,</i>	<i>2,506.41</i>	<i>1,455.47</i>	<i>2,122.58</i>	<i>5,271.96</i>
GRAND TOTAL,	\$20,081.27	\$18,789.77	\$18,860.52	\$33,633.58

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 54.

RECEIPTS.	Wendell POPULATION 346	West Tisbury POPULATION 345	Rowe POPULATION 333	Plainfield POPULATION 332
REVENUE.	\$12,296.63	\$7,447.91	\$11,522.08	\$9,425.45
General,	11,258.75	6,961.41	10,710.71	8,516.60
<i>Taxes,</i>	<i>7,336.94</i>	<i>5,452.63</i>	<i>5,645.31</i>	<i>4,312.96</i>
Property, poll, and income,	3,733.15	4,815.12	5,554.29	4,264.58
Corporation, bank, etc.,	3,603.79	637.51	91.02	48.38
<i>Licenses and permits,</i>	<i>2.00</i>	<i>2.00</i>	—	—
<i>Fines and forfeits,</i>	<i>204.00</i>	—	25.00	—
<i>Grants and gifts,</i>	<i>3,715.81</i>	<i>1,506.78</i>	<i>5,040.40</i>	<i>4,203.64</i>
For expenses,	3,414.81	1,506.78	5,040.40	4,203.64
For outlays,	301.00	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	1,037.88	486.50	811.37	908.85
<i>Special assessments,</i>	—	<i>40.59</i>	—	—
To meet expenses,	—	40.59	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>125.00</i>	—	—
<i>Departmental,</i>	<i>774.02</i>	<i>268.25</i>	<i>660.28</i>	<i>853.64</i>
General government,	4.00	—	—	44.00
Protection of persons and property,	16.91	5.75	15.00	4.32
Health and sanitation,	4.25	17.50	—	—
Highways,	22.05	35.00	—	1.00
Charities,	549.36	—	—	63.36
Soldiers' benefits,	120.00	48.00	186.00	108.00
Schools,	37.95	162.00	454.64	627.94
Libraries,	7.00	—	4.64	1.02
Recreation,	8.00	—	—	—
Unclassified,	4.50	—	—	4.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>16.60</i>	<i>36.00</i>	<i>40.12</i>	<i>9.00</i>
<i>Interest,</i>	<i>247.26</i>	<i>16.66</i>	<i>110.97</i>	<i>46.21</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	247.26	—	64.33	—
All other,	—	16.66	46.64	46.21
NON-REVENUE.	\$4,980.23	\$4,226.42	\$5,457.17	\$2,760.69
Offsets to outlays,	—	—	—	850.00
<i>Departmental,</i>	—	—	—	<i>850.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,000.50	1,500.00	4,000.00	800.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>1,000.00</i>	<i>1,500.00</i>	<i>4,000.00</i>	<i>800.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>.50</i>	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	151.70	32.45	51.25	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	151.70	32.45	51.25	—
Refunds,	87.70	13.97	40.36	9.00
Agency, trust, and investment,	3,740.33	2,680.00	1,365.56	1,101.69
<i>Taxes and licenses for State,</i>	<i>1,752.55</i>	<i>1,401.53</i>	<i>699.60</i>	<i>583.00</i>
<i>Taxes for county,</i>	<i>1,564.61</i>	<i>1,257.89</i>	<i>625.84</i>	<i>518.69</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>423.17</i>	<i>20.58</i>	<i>40.12</i>	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,296.63	\$7,447.91	\$11,522.08	\$10,275.45
Premiums,	—	—	—	—
Municipal indebtedness,	1,000.50	1,500.00	4,000.00	800.00
Transfers and refunds,	239.40	46.42	91.61	9.00
Agency, trust, and investment,	3,740.33	2,680.00	1,365.56	1,101.69
Total receipts,	\$17,276.86	\$11,674.33	\$16,979.25	\$12,186.14
<i>Balance on hand, including funds,</i>	<i>4,242.24</i>	<i>364.90</i>	<i>689.38</i>	<i>1,486.31</i>
GRAND TOTAL,	\$21,519.10	\$12,039.23	\$17,668.63	\$13,672.45

Graded According to Population of 1920 — Continued.

GROUP 54.

PAYMENTS.	Wendell POPULATION 346	West Tisbury POPULATION 345	Rowe POPULATION 333	Plainfield POPULATION 332
Maintenance,	\$12,693.36	\$7,232.53	\$10,228.24	\$9,535.33
<i>Departmental,</i>	<i>12,664.21</i>	<i>7,173.13</i>	<i>10,208.64</i>	<i>9,473.44</i>
General government,	77.27	297.82	715.99	477.20
Protection of persons and property,	134.14	131.21	58.45	25.82
Health and sanitation,	113.35	65.00	122.00	396.67
Highways,	5,890.91	932.84	4,096.11	3,996.65
Charities,	1,235.28	647.66	124.41	197.30
Soldiers' benefits,	48.00	81.60	154.00	108.00
Schools,	4,065.52	4,906.58	4,736.42	4,005.36
Libraries,	61.74	29.72	97.99	96.44
Recreation,	—	—	30.00	—
Pensions,	—	—	—	—
Unclassified,	344.00	80.70	73.27	170.00
<i>Public service enterprises,</i>	<i>3.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	3.00	—	—	—
<i>Cemeteries,</i>	<i>26.15</i>	<i>59.40</i>	<i>19.60</i>	<i>61.89</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	26.39	23.75	89.63	68.51
<i>Loans, general purposes,</i>	<i>26.39</i>	<i>23.75</i>	<i>89.63</i>	<i>68.51</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,345.41	—	—	926.10
<i>Departmental,</i>	<i>2,345.41</i>	<i>—</i>	<i>—</i>	<i>926.10</i>
General government,	1,000.00	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	656.53	—	—	926.10
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	688.88	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,000.00	1,500.00	4,233.20	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>150.00</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,000.00</i>	<i>1,500.00</i>	<i>4,000.00</i>	<i>800.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>83.20</i>	<i>—</i>
Transfers,	151.70	32.45	51.25	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>151.70</i>	<i>32.45</i>	<i>51.25</i>	<i>—</i>
Refunds,	87.70	13.97	40.36	9.00
Agency, trust, and investment,	3,504.38	2,680.00	1,370.56	1,101.69
<i>Taxes and licenses for State,</i>	<i>1,752.55</i>	<i>1,401.53</i>	<i>699.60</i>	<i>583.00</i>
<i>Taxes for county,</i>	<i>1,564.61</i>	<i>1,257.89</i>	<i>625.84</i>	<i>518.69</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>187.22</i>	<i>20.58</i>	<i>45.12</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$12,719.75	\$7,256.28	\$10,317.87	\$9,603.84
Permanent debt (except from sinking funds),	—	—	150.00	200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,345.41	—	—	926.10
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,000.00	1,500.00	4,083.20	800.00
Transfers (except to sinking funds) and refunds,	239.40	46.42	91.61	9.00
Agency, trust, and investment,	3,504.38	2,680.00	1,370.56	1,101.69
Total payments,	\$19,808.94	\$11,482.70	\$16,013.24	\$12,640.63
Balance on hand, including funds,	1,710.16	566.53	1,655.39	1,031.82
GRAND TOTAL,	\$21,519.10	\$12,039.23	\$17,668.63	\$13,672.45

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 55.

RECEIPTS.	Leyden POPULATION 330	Warwick POPULATION 327	Heath POPULATION 325	Westhampton POPULATION 305
REVENUE.	\$10,959.67	\$14,357.89	\$9,673.06	\$7,805.76
General,	10,203.99	13,596.57	9,414.04	7,216.07
<i>Taxes,</i>	<i>6,553.01</i>	<i>8,569.53</i>	<i>5,452.37</i>	<i>4,217.20</i>
Property, poll, and income,	6,453.56	8,364.44	5,401.28	4,073.38
Corporation, bank, etc.,	79.45	205.09	51.09	143.82
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>675.04</i>	<i>30.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,670.98</i>	<i>4,352.00</i>	<i>3,931.67</i>	<i>2,998.87</i>
For expenses,	3,670.98	4,352.00	3,931.67	2,998.87
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	755.68	761.32	259.02	589.69
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>663.38</i>	<i>106.81</i>	<i>144.31</i>	<i>489.05</i>
General government,	4.00	50.00	77.00	2.70
Protection of persons and property,	—	2.81	—	—
Health and sanitation,	—	—	—	106.29
Highways,	—	—	—	—
Charities,	387.63	—	—	—
Soldiers' benefits,	92.00	48.00	48.00	48.00
Schools,	179.75	—	16.50	332.06
Libraries,	—	—	2.81	—
Recreation,	—	—	—	—
Unclassified,	—	6.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>37.75</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>92.80</i>	<i>616.76</i>	<i>114.71</i>	<i>100.64</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	80.34	570.08	67.19	—
All other,	11.96	46.68	47.52	100.64
NON-REVENUE.	\$7,585.84	\$11,841.86	\$4,238.16	\$2,475.11
Offsets to outlays,	—	—	388.07	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>388.07</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,212.97	5,000.00	2,523.70	1,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>6,212.97</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>523.70</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	2,419.17	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>2,419.17</i>	<i>—</i>	<i>—</i>
Refunds,	47.43	87.92	.95	3.17
Agency, trust, and investment,	1,325.44	4,334.77	1,325.44	1,471.94
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>1,049.40</i>	<i>699.60</i>	<i>699.60</i>
<i>Taxes for county,</i>	<i>625.84</i>	<i>938.76</i>	<i>625.84</i>	<i>622.42</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>2,346.61</i>	<i>—</i>	<i>149.92</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$10,959.67	\$14,357.89	\$10,061.13	\$7,805.76
Premiums,	—	—	—	—
Municipal indebtedness,	6,212.97	5,000.00	2,523.70	1,000.00
Transfers and refunds,	47.43	2,507.09	.95	3.17
Agency, trust, and investment,	1,325.44	4,334.77	1,325.44	1,471.94
Total receipts,	\$18,545.51	\$26,199.75	\$13,911.22	\$10,280.87
Balance on hand, including funds,	308.52	2,069.94	2,254.47	2,124.57
GRAND TOTAL,	\$18,854.03	\$28,269.69	\$16,165.69	\$12,405.44

Graded According to Population of 1920 — Continued.

GROUP 55.

PAYMENTS.	Leyden POPULATION 330	Warwick POPULATION 327	Heath POPULATION 325	Westhampton POPULATION 305
Maintenance,	\$7,768.65	\$14,282.59	\$8,774.21	\$7,193.88
<i>Departmental,</i>	<i>7,768.65</i>	<i>14,122.09</i>	<i>8,774.21</i>	<i>7,193.88</i>
General government,	656.30	955.79	555.35	397.71
Protection of persons and property,	30.21	410.55	57.65	16.50
Health and sanitation,	257.75	110.75	87.75	150.95
Highways,	2,429.00	6,049.37	3,402.11	2,433.61
Charities,	351.11	66.85	—	170.00
Soldiers' benefits,	52.75	48.00	48.00	48.00
Schools,	3,843.53	5,521.42	4,369.18	3,656.26
Libraries,	53.40	316.73	127.67	70.67
Recreation,	—	75.00	30.00	—
Pensions,	—	—	—	—
Unclassified,	94.60	567.63	96.50	250.18
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>159.35</i>	—	—
<i>Administration of trust funds,</i>	—	<i>1.15</i>	—	—
Interest,	254.19	102.50	75.08	11.11
<i>Loans, general purposes,</i>	<i>254.19</i>	<i>102.50</i>	<i>75.08</i>	<i>11.11</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	922.94	1,660.84	354.65	356.71
<i>Departmental,</i>	<i>922.94</i>	<i>1,660.84</i>	<i>354.65</i>	<i>356.71</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	922.94	—	354.65	356.71
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	1,660.84	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	7,268.67	5,000.00	2,952.35	1,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>470.00</i>	—	<i>490.96</i>	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>6,212.97</i>	<i>5,000.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>585.70</i>	—	<i>1,461.39</i>	—
Transfers,	—	2,419.17	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	<i>2,419.17</i>	—	—
Refunds,	47.43	87.92	.95	3.17
Agency, trust, and investment,	1,325.44	2,375.41	1,347.63	1,471.94
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>1,049.40</i>	<i>699.60</i>	<i>699.60</i>
<i>Taxes for county,</i>	<i>625.84</i>	<i>938.76</i>	<i>625.84</i>	<i>622.42</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>387.25</i>	<i>22.19</i>	<i>149.92</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$8,022.84	\$14,385.09	\$8,849.29	\$7,204.99
Permanent debt (except from sinking funds),	470.00	—	490.96	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	922.94	1,660.84	354.65	356.71
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,798.67	5,000.00	2,461.39	1,000.00
Transfers (except to sinking funds) and refunds,	47.43	2,507.09	.95	3.17
Agency, trust, and investment,	1,325.44	2,375.41	1,347.63	1,471.94
Total payments,	\$17,587.32	\$25,928.43	\$13,504.87	\$10,036.81
<i>Balance on hand, including funds,</i>	<i>1,266.71</i>	<i>2,341.26</i>	<i>2,660.82</i>	<i>2,568.63</i>
GRAND TOTAL,	\$18,854.03	\$28,269.69	\$16,165.69	\$12,405.44

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 56.

RECEIPTS.	Boxborough POPULATION 298	Florida POPULATION 298	Monterey POPULATION 282	Middlefield POPULATION 280
REVENUE.	\$10,438.14	\$13,456.84	\$9,806.40	\$9,950.82
General,	9,180.72	13,138.00	9,581.42	8,699.49
<i>Taxes,</i>	<i>4,811.18</i>	<i>10,415.76</i>	<i>5,595.50</i>	<i>4,122.50</i>
Property, poll, and income,	4,707.90	10,271.31	5,415.54	4,065.24
Corporation, bank, etc.,	103.28	144.45	179.96	57.26
<i>Licenses and permits,</i>	<i>1.00</i>	<i>22.00</i>	<i>50.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>39.10</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>4,368.54</i>	<i>2,700.24</i>	<i>3,896.82</i>	<i>4,574.99</i>
For expenses,	4,268.54	2,700.24	3,896.82	4,574.99
For outlays,	100.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,257.42	318.84	224.98	1,251.33
<i>Special assessments,</i>	<i>518.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	518.75	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>276.89</i>	<i>204.45</i>	<i>203.68</i>	<i>1,040.05</i>
General government,	94.40	—	—	52.25
Protection of persons and property,	86.49	—	11.43	19.62
Health and sanitation,	—	—	—	—
Highways,	—	—	9.25	—
Charities,	—	—	—	—
Soldiers' benefits,	96.00	—	144.00	72.00
Schools,	—	191.25	26.00	606.05
Libraries,	—	—	13.00	—
Recreation,	—	—	—	—
Unclassified,	—	13.20	—	290.13
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>59.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>402.58</i>	<i>114.39</i>	<i>21.30</i>	<i>211.28</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	230.91	—	—	204.86
All other,	171.67	114.39	21.30	6.42
NON-REVENUE.	\$6,764.74	\$3,963.74	\$2,866.71	\$3,101.68
Offsets to outlays,	—	125.00	—	—
<i>Departmental,</i>	<i>—</i>	<i>125.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,500.00	—	1,022.50	2,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,500.00</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>22.50</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4.26	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	4.26	—	—	—
Refunds,	162.60	10.00	23.39	—
Agency, trust, and investment,	1,097.88	3,828.74	1,820.82	1,101.68
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>2,223.60</i>	<i>1,049.40</i>	<i>583.00</i>
<i>Taxes for county,</i>	<i>339.08</i>	<i>1,605.14</i>	<i>760.33</i>	<i>518.68</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>59.20</i>	<i>—</i>	<i>11.09</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$10,438.14	\$13,581.84	\$9,806.40	\$9,950.82
Premiums,	—	—	—	—
Municipal indebtedness,	5,500.00	—	1,022.50	2,000.00
Transfers and refunds,	166.86	10.00	23.39	—
Agency, trust, and investment,	1,097.88	3,828.74	1,820.82	1,101.68
Total receipts,	\$17,202.88	\$17,420.58	\$12,673.11	\$13,052.50
<i>Balance on hand, including funds,</i>	<i>4,382.90</i>	<i>12,968.34</i>	<i>2,101.47</i>	<i>1,283.78</i>
GRAND TOTAL,	\$21,585.78	\$30,388.92	\$14,774.58	\$14,336.28

TOWNS UNDER 5,000 POPULATION.

257

Graded According to Population of 1920 — Continued.

GROUP 56.

PAYMENTS.	Boxborough POPULATION 298	Florida POPULATION 298	Monterey POPULATION 282	Middlefield POPULATION 280
Maintenance,	\$10,453.85	\$12,660.56	\$8,539.10	\$10,842.43
<i>Departmental,</i>	<i>10,284.10</i>	<i>12,546.21</i>	<i>8,461.16</i>	<i>10,806.43</i>
General government,	625.72	703.01	571.35	333.78
Protection of persons and property,	934.81	27.40	105.92	47.00
Health and sanitation,	84.75	179.85	330.50	95.83
Highways,	2,520.00	5,448.41	3,827.10	3,580.57
Charities,	244.28	1,518.60	212.00	121.50
Soldiers' benefits,	96.00	—	144.00	36.00
Schools,	5,283.07	4,593.81	2,981.71	6,382.58
Libraries,	111.17	—	129.85	99.17
Recreation,	—	—	100.00	—
Pensions,	—	—	—	—
Unclassified,	384.30	75.13	58.73	110.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>36.69</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	36.69	—
<i>Cemeteries,</i>	<i>169.75</i>	<i>114.35</i>	<i>41.25</i>	<i>36.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	216.84	100.00	145.75	43.87
<i>Loans, general purposes,</i>	<i>216.84</i>	<i>100.00</i>	<i>145.75</i>	<i>43.87</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	368.00	1,913.60	—	270.00
<i>Departmental,</i>	<i>368.00</i>	<i>1,913.60</i>	<i>—</i>	<i>270.00</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	1,913.60	—	270.00
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	368.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,500.00	4,000.00	1,200.00	2,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,500.00</i>	<i>4,000.00</i>	<i>1,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4.26	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	162.60	10.00	23.39	—
Agency, trust, and investment,	1,097.88	3,828.74	1,820.82	1,101.68
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>2,223.60</i>	<i>1,049.40</i>	<i>583.00</i>
<i>Taxes for county,</i>	<i>339.08</i>	<i>1,605.14</i>	<i>760.33</i>	<i>518.68</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>59.20</i>	<i>—</i>	<i>11.09</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,670.69	\$12,760.56	\$8,684.85	\$10,891.30
Permanent debt (except from sinking funds),	—	—	200.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	368.00	1,913.60	—	270.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,500.00	4,000.00	1,000.00	2,000.00
Transfers (except to sinking funds) and refunds,	166.86	10.00	23.39	—
Agency, trust, and investment,	1,097.88	3,828.74	1,820.82	1,101.68
Total payments,	\$17,803.43	\$22,512.90	\$11,729.06	\$14,262.98
<i>Balance on hand, including funds,</i>	<i>3,782.35</i>	<i>7,876.02</i>	<i>3,045.52</i>	<i>73.30</i>
GRAND TOTAL,	\$21,585.78	\$30,388.92	\$14,774.58	\$14,336.28

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 57.

RECEIPTS.	Tyringham POPULATION 267	Alford POPULATION 248	Mashpee POPULATION 242	Shutesbury POPULATION 242
REVENUE.	\$7,540.25	\$6,896.45	\$11,331.71	\$9,451.66
General,	7,334.25	6,656.25	7,476.57	9,032.96
Taxes,	6,180.04	3,580.92	6,190.90	5,806.92
Property, poll, and income,	6,073.22	3,504.74	5,969.35	5,755.67
Corporation, bank, etc.,	106.82	76.18	221.55	50.25
Licenses and permits,	2.00	2.00	—	3.00
Fines and forfeits,	—	—	—	—
Grants and gifts,	1,152.21	3,073.33	1,285.67	3,224.04
For expenses,	1,152.21	3,073.33	1,285.67	3,224.04
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	206.00	240.20	3,355.14	418.70
Special assessments,	—	—	258.00	—
To meet expenses,	—	—	258.00	—
To meet outlays,	—	—	—	—
Privileges,	—	—	350.00	—
Departmental,	151.86	132.13	3,139.87	278.63
General government,	66.00	6.00	19.00	—
Protection of persons and property,	3.80	15.00	2,940.87	—
Health and sanitation,	—	—	—	—
Highways,	1.75	15.00	—	—
Charities,	—	47.85	—	19.50
Soldiers' benefits,	72.00	48.00	180.00	120.00
Schools,	—	—	—	28.68
Libraries,	8.31	.28	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	110.35
Public service enterprises,	—	—	—	8.90
Electric light,	—	—	—	—
Water,	—	—	—	8.90
All other,	—	—	—	—
Cemeteries,	14.60	54.22	—	—
Interest,	39.64	53.85	107.27	131.27
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	—	—
All other,	39.64	53.85	107.27	131.27
NON-REVENUE.	\$5,118.49	\$2,116.17	\$7,510.95	\$1,546.35
Offsets to outlays,	1,596.20	—	—	—
Departmental,	1,596.20	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	2,000.00	963.05	5,000.00	—
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	2,000.00	500.00	5,000.00	—
Unpaid warrants or orders, current year,	—	463.05	—	—
Premiums,	—	—	—	—
Transfers,	—	—	—	—
From sinking funds,	—	—	—	—
All other,	—	—	—	—
Refunds,	11.40	—	284.79	—
Agency, trust, and investment,	1,510.89	1,153.12	2,226.16	1,546.35
Taxes and licenses for State,	819.69	466.40	1,049.40	816.30
Taxes for county,	591.37	337.92	1,104.86	730.15
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	99.83	348.80	—	—
All other,	—	—	71.90	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$9,136.45	\$6,896.45	\$11,331.71	\$9,451.66
Premiums,	—	—	—	—
Municipal indebtedness,	2,000.00	963.05	5,000.00	—
Transfers and refunds,	11.40	—	284.79	—
Agency, trust, and investment,	1,510.89	1,153.12	2,226.16	1,546.35
Total receipts,	\$12,658.74	\$9,012.62	\$18,842.66	\$10,998.01
Balance on hand, including funds,	359.44	796.03	3,838.57	1,912.91
GRAND TOTAL,	\$13,018.18	\$9,808.65	\$22,681.23	\$12,910.92

Graded According to Population of 1920 — Continued.

GROUP 57.

PAYMENTS.	Tyringham Population 267	Alford Population 248	Mashpee Population 242	Shutesbury Population 242
Maintenance,	\$6,510.15	\$7,301.88	\$11,585.66	\$8,227.27
<i>Departmental,</i>	<i>6,473.15</i>	<i>7,250.66</i>	<i>11,526.22</i>	<i>8,171.67</i>
General government,	511.38	334.94	3,128.79	612.28
Protection of persons and property,	59.60	10.00	3,149.97	97.93
Health and sanitation,	100.00	105.25	197.65	132.43
Highways,	2,816.05	2,413.49	1,460.95	3,298.46
Charities,	127.00	249.18	226.00	472.10
Soldiers' benefits,	12.00	48.00	270.00	72.00
Schools,	2,596.81	3,931.86	2,770.11	3,199.96
Libraries,	125.56	88.27	34.50	69.81
Recreation,	—	—	250.00	13.50
Pensions,	—	—	—	—
Unclassified,	124.75	69.67	38.25	203.10
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.45</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	4.45
<i>Cemeteries,</i>	<i>37.00</i>	<i>51.22</i>	<i>59.44</i>	<i>51.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	59.10	23.75	325.39	—
<i>Loans, general purposes,</i>	<i>59.10</i>	<i>23.75</i>	<i>325.39</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,740.59	—	260.00	50.00
<i>Departmental,</i>	<i>2,740.59</i>	<i>—</i>	<i>260.00</i>	<i>50.00</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,740.59	—	260.00	50.00
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,300.00	865.51	5,600.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>175.00</i>	<i>600.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,000.00</i>	<i>500.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>190.51</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	11.40	—	284.79	—
Agency, trust, and investment,	1,696.81	1,153.12	2,226.16	1,546.35
<i>Taxes and licenses for State,</i>	<i>819.69</i>	<i>466.40</i>	<i>1,049.40</i>	<i>816.20</i>
<i>Taxes for county,</i>	<i>591.37</i>	<i>337.92</i>	<i>1,104.86</i>	<i>730.15</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>285.75</i>	<i>348.80</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>71.90</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,569.25	\$7,325.63	\$11,911.05	\$8,227.27
Permanent debt (except from sinking funds),	300.00	175.00	600.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,740.59	—	260.00	50.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,000.00	690.51	5,000.00	—
Transfers (except to sinking funds) and refunds,	11.40	—	284.79	—
Agency, trust, and investment,	1,696.81	1,153.12	2,226.16	1,546.35
Total payments,	\$12,318.05	\$9,344.26	\$20,282.00	\$9,823.62
Balance on hand, including funds,	700.13	464.59	2,399.23	3,087.30
GRAND TOTAL,	\$13,018.18	\$9,808.65	\$22,681.23	\$12,910.92

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 58.

RECEIPTS.	Chilmark POPULATION 240	Washington POPULATION 240	Prescott POPULATION 236	Montgomery POPULATION 229
REVENUE.	\$4,551.69	\$5,989.66	\$7,625.76	\$7,558.96
General,	4,231.78	5,723.00	6,514.82	7,442.43
<i>Taxes,</i>	<i>2,638.65</i>	<i>3,619.15</i>	<i>3,074.48</i>	<i>4,332.19</i>
Property, poll, and income,	2,481.59	3,573.77	3,005.51	4,305.87
Corporation, bank, etc.,	152.06	45.38	68.97	26.32
<i>Licenses and permits,</i>	<i>54.00</i>	<i>—</i>	<i>2.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,544.13</i>	<i>2,103.85</i>	<i>3,438.34</i>	<i>3,110.24</i>
For expenses,	1,544.13	1,428.85	3,438.34	3,096.24
For outlays,	—	675.00	—	14.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	319.91	266.66	1,110.94	116.53
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>65.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>219.44</i>	<i>242.70</i>	<i>1,050.69</i>	<i>75.95</i>
General government,	102.75	—	—	—
Protection of persons and property,	—	10.00	4.70	21.95
Health and sanitation,	—	—	—	—
Highways,	2.00	16.95	—	—
Charities,	—	—	10.00	—
Soldiers' benefits,	—	72.00	216.00	48.00
Schools,	108.00	143.75	799.50	—
Libraries,	6.69	—	20.49	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	6.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>6.00</i>	<i>—</i>
<i>Interest,</i>	<i>35.47</i>	<i>23.96</i>	<i>54.25</i>	<i>40.58</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	35.47	—	46.52	—
All other,	—	23.96	7.73	40.58
NON-REVENUE.	\$2,111.92	\$5,849.89	\$2,516.51	\$810.52
Offsets to outlays,	100.00	3,143.40	—	155.00
<i>Departmental,</i>	<i>100.00</i>	<i>3,143.40</i>	<i>—</i>	<i>155.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14.79	1,500.00	1,000.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>14.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	—	—	24.51	—
Agency, trust, and investment,	1,997.13	1,206.49	1,492.00	655.52
<i>Taxes and licenses for State,</i>	<i>1,053.42</i>	<i>639.60</i>	<i>583.26</i>	<i>467.50</i>
<i>Taxes for county,</i>	<i>943.71</i>	<i>566.89</i>	<i>518.69</i>	<i>181.95</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>390.05</i>	<i>6.07</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,651.69	\$9,133.06	\$7,625.76	\$7,713.96
Premiums,	—	—	—	—
Municipal indebtedness,	14.79	1,500.00	1,000.00	—
Transfers and refunds,	—	—	24.51	—
Agency, trust, and investment,	1,997.13	1,206.49	1,492.00	655.52
Total receipts,	\$6,663.61	\$11,839.55	\$10,142.27	\$8,369.48
<i>Balance on hand, including funds,</i>	<i>2,097.62</i>	<i>931.72</i>	<i>1,669.75</i>	<i>179.56</i>
GRAND TOTAL,	\$8,761.23	\$12,771.27	\$11,812.02	\$8,549.04

Graded According to Population of 1920 — Continued.

GROUP 58.

PAYMENTS.	Chilmark POPULATION 240	Washington POPULATION 240	Prescott POPULATION 236	Montgomery POPULATION 229
Maintenance,	\$5,492.01	\$5,773.01	\$8,140.17	\$6,090.97
<i>Departmental,</i>	5,416.94	5,773.01	8,121.17	6,088.47
General government,	892.49	610.91	403.50	713.55
Protection of persons and property,	70.14	13.62	27.30	95.50
Health and sanitation,	142.40	145.55	62.80	60.00
Highways,	886.76	2,149.97	2,966.68	2,654.14
Charities,	688.47	93.32	529.25	—
Soldiers' benefits,	—	72.00	240.00	48.00
Schools,	2,617.84	2,572.78	3,633.86	2,440.27
Libraries,	78.21	—	18.78	40.35
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	40.63	114.86	239.00	36.66
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	75.07	—	19.00	2.50
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	—	35.83	25.00	32.50
<i>Loans, general purposes,</i>	—	35.83	25.00	32.50
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	200.00	3,095.24	—	196.75
<i>Departmental,</i>	200.00	3,095.24	—	196.75
General government,	—	—	—	168.75
Protection of persons and property,	—	—	—	28.00
Health and sanitation,	—	—	—	—
Highways,	200.00	3,095.24	—	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	1,500.00	1,000.00	130.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	—	130.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	1,500.00	1,000.00	—
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	—	—	—
Refunds,	—	—	24.51	—
Agency, trust, and investment,	2,032.60	1,206.49	1,338.52	655.52
<i>Taxes and licenses for State,</i>	1,053.42	699.60	583.26	467.50
<i>Taxes for county,</i>	943.71	506.89	518.69	181.95
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	35.47	—	236.57	6.07
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$5,492.01	\$5,808.84	\$8,165.17	\$6,123.47
Permanent debt (except from sinking funds),	—	—	—	130.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	200.00	3,095.24	—	196.75
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	1,500.00	1,000.00	—
Transfers (except to sinking funds) and refunds,	—	—	24.51	—
Agency, trust, and investment,	2,032.60	1,206.49	1,338.52	655.52
Total payments,	\$7,724.61	\$11,610.57	\$10,528.20	\$7,105.74
Balance on hand, including funds,	1,036.62	1,160.70	1,283.82	1,443.30
GRAND TOTAL,	\$8,761.23	\$12,771.27	\$11,812.02	\$8,549.04

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 59.

RECEIPTS.	Goshen POPULATION 224	Tolland POPULATION 192	Monroe POPULATION 173	Holland POPULATION 153
REVENUE.	\$8,228.43	\$7,236.03	\$6,773.35	\$5,749.88
General,	7,614.59	7,203.46	6,524.89	5,331.62
<i>Taxes,</i>	<i>4,486.73</i>	<i>4,560.20</i>	<i>5,503.64</i>	<i>2,659.08</i>
Property, poll, and income,	4,416.58	4,517.32	5,462.18	2,629.23
Corporation, bank, etc.,	70.15	42.88	41.46	29.85
<i>Licenses and permits,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>68.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,059.62</i>	<i>2,640.26</i>	<i>1,021.25</i>	<i>2,672.54</i>
For expenses,	3,059.62	2,640.26	1,021.25	2,672.54
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	613.84	32.57	248.46	418.26
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>439.50</i>	<i>—</i>	<i>248.46</i>	<i>325.00</i>
General government,	100.00	—	—	12.00
Protection of persons and property,	1.00	—	5.96	—
Health and sanitation,	—	—	31.00	—
Highways,	—	—	29.50	—
Charities,	—	—	—	—
Soldiers' benefits,	60.00	—	—	216.00
Schools,	278.50	—	180.00	75.00
Libraries,	—	—	—	—
Recreation,	—	—	2.00	—
Unclassified,	—	—	—	22.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>60.77</i>
<i>Interest,</i>	<i>174.34</i>	<i>32.57</i>	<i>—</i>	<i>32.49</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	154.21	2.00	—	11.61
All other,	20.13	30.57	—	20.88
NON-REVENUE.	\$4,251.67	\$999.65	\$5,625.44	\$1,171.47
Offsets to outlays,	—	—	2,300.00	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>2,300.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,958.73	—	2,000.00	600.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>—</i>	<i>2,000.00</i>	<i>600.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>458.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	76.74	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>76.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	18.10	25.78	—	19.64
Agency, trust, and investment,	2,198.10	973.87	1,325.44	551.83
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>700.94</i>	<i>699.60</i>	<i>349.80</i>
<i>Taxes for county,</i>	<i>622.42</i>	<i>272.93</i>	<i>625.84</i>	<i>136.46</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>876.08</i>	<i>—</i>	<i>—</i>	<i>65.57</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$8,228.43	\$7,236.03	\$9,073.35	\$5,749.88
Premiums,	—	—	—	—
Municipal indebtedness,	1,958.73	—	2,000.00	600.00
Transfers and refunds,	94.84	25.78	—	19.64
Agency, trust, and investment,	2,198.10	973.87	1,325.44	551.83
Total receipts,	\$12,480.10	\$8,235.68	\$12,398.79	\$6,921.35
<i>Balance on hand, including funds,</i>	<i>364.30</i>	<i>271.89</i>	<i>1,541.03</i>	<i>1,002.46</i>
GRAND TOTAL,	\$12,844.40	\$8,507.57	\$13,939.82	\$7,923.81

Graded According to Population of 1920 — Continued.

GROUP 59.

PAYMENTS.	Goshen POPULATION 224	Tolland POPULATION 192	Monroe POPULATION 173	Holland POPULATION 153
Maintenance,	\$6,681.57	\$5,376.81	\$6,088.30	\$5,963.29
<i>Departmental,</i>	<i>6,662.07</i>	<i>5,366.81</i>	<i>6,088.30</i>	<i>5,917.52</i>
General government,	496.08	403.24	376.42	380.30
Protection of persons and property,	63.91	10.78	59.85	14.22
Health and sanitation,	80.00	195.06	159.93	94.75
Highways,	2,643.36	2,667.50	2,968.54	2,123.42
Charities,	248.77	—	—	9.31
Soldiers' benefits,	96.00	—	—	216.00
Schools,	2,837.58	2,026.43	2,428.36	2,961.09
Libraries,	104.37	25.00	—	64.02
Recreation,	—	10.00	30.00	2.81
Pensions,	—	—	—	—
Unclassified,	92.00	28.80	65.20	51.60
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>19.50</i>	<i>10.00</i>	<i>—</i>	<i>45.77</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	38.84	—	54.94	27.16
<i>Loans, general purposes,</i>	<i>38.84</i>	<i>—</i>	<i>54.94</i>	<i>27.16</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	550.09	—	987.74	—
<i>Departmental,</i>	<i>550.09</i>	<i>—</i>	<i>987.74</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	550.09	—	987.74	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,630.14	825.36	2,000.00	800.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>—</i>	<i>2,000.00</i>	<i>600.00</i>
<i>Warrants or orders, previous years,</i>	<i>830.14</i>	<i>825.36</i>	<i>—</i>	<i>—</i>
Transfers,	76.74	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>76.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	18.10	25.78	—	19.64
Agency, trust, and investment,	2,224.70	975.87	1,325.44	566.71
<i>Taxes and licenses for State,</i>	<i>699.60</i>	<i>700.94</i>	<i>699.60</i>	<i>349.80</i>
<i>Taxes for county,</i>	<i>622.42</i>	<i>272.93</i>	<i>625.84</i>	<i>136.46</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>902.68</i>	<i>2.00</i>	<i>—</i>	<i>80.45</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,720.41	\$5,376.81	\$6,143.24	\$5,990.45
Permanent debt (except from sinking funds),	300.00	—	—	200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	550.09	—	987.74	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,330.14	825.36	2,000.00	600.00
Transfers (except to sinking funds) and refunds,	94.84	25.78	—	19.64
Agency, trust, and investment,	2,224.70	975.87	1,325.44	566.71
Total payments,	\$12,220.18	\$7,203.82	\$10,456.42	\$7,376.80
Balance on hand, including funds,	624.22	1,303.75	3,483.40	547.01
GRAND TOTAL,	\$12,844.40	\$8,507.57	\$13,939.82	\$7,923.81

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 60.

RECEIPTS.	Peru POPULATION 149	Gay Head POPULATION 144	Gosnold POPULATION 131	New Ashford POPULATION 116
REVENUE.	\$4,378.50	\$2,949.98	\$6,452.16	\$3,266.40
General,	4,125.31	2,367.98	6,424.82	3,168.45
<i>Taxes,</i>	<i>2,496.27</i>	<i>804.38</i>	<i>5,811.62</i>	<i>1,544.66</i>
Property, poll, and income,	2,460.31	775.46	5,676.75	1,521.12
Corporation, bank, etc.,	35.96	28.92	134.87	23.54
<i>Licenses and permits,</i>	<i>—</i>	<i>97.00</i>	<i>43.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>56.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,629.04</i>	<i>1,466.60</i>	<i>514.20</i>	<i>1,623.79</i>
For expenses,	1,609.54	1,466.60	389.20	1,623.79
For outlays,	19.50	—	125.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	253.19	582.00	27.34	97.95
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>534.00</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>248.00</i>	<i>48.00</i>	<i>5.74</i>	<i>76.11</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	200.00	—	5.74	—
Charities,	—	—	—	4.11
Soldiers' benefits,	48.00	48.00	—	72.00
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>5.19</i>	<i>—</i>	<i>21.60</i>	<i>21.84</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	—	—
All other,	5.19	—	21.60	21.84
NON-REVENUE.	\$1,007.91	\$294.35	\$3,398.84	\$940.76
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	—	—	400.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	20.04	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>20.04</i>	<i>—</i>	<i>—</i>
Refunds,	—	52.95	—	138.60
Agency, trust, and investment,	1,007.91	221.36	3,398.84	402.16
<i>Taxes and licenses for State,</i>	<i>585.50</i>	<i>116.60</i>	<i>1,990.68</i>	<i>233.20</i>
<i>Taxes for county,</i>	<i>422.41</i>	<i>104.76</i>	<i>1,408.16</i>	<i>168.96</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,378.50	\$2,949.98	\$6,452.16	\$3,266.40
Premiums,	—	—	—	—
Municipal indebtedness,	—	—	—	400.00
Transfers and refunds,	—	72.99	—	138.60
Agency, trust, and investment,	1,007.91	221.36	3,398.84	402.16
Total receipts,	\$5,386.41	\$3,244.33	\$9,851.00	\$4,207.16
<i>Balance on hand, including funds,</i>	<i>141.03</i>	<i>364.49</i>	<i>2,462.57</i>	<i>804.08</i>
GRAND TOTAL,	\$5,527.44	\$3,608.82	\$12,303.57	\$5,011.24

Graded According to Population of 1920 — Continued.

GROUP 60.

PAYMENTS.	Peru POPULATION 149	Gay Head POPULATION 144	Gosnold POPULATION 131	New Ashford POPULATION 116
Maintenance,	\$4,183.34	\$2,863.70	\$4,047.08	\$2,741.96
<i>Departmental,</i>	<i>4,183.34</i>	<i>2,863.70</i>	<i>3,061.71</i>	<i>2,736.96</i>
General government,	199.85	492.11	1,062.45	309.87
Protection of persons and property,	15.95	51.93	49.65	31.82
Health and sanitation,	30.00	7.00	52.50	105.00
Highways,	1,615.17	156.70	536.22	332.52
Charities,	—	—	—	—
Soldiers' benefits,	48.00	72.00	—	78.00
Schools,	2,217.92	1,747.57	1,286.15	1,785.10
Libraries,	—	300.00	37.50	5.27
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	56.45	36.39	37.24	89.38
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>954.12</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	954.12	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>31.25</i>	<i>5.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	67.00	—	41.96	36.28
<i>Loans, general purposes,</i>	<i>67.00</i>	<i>—</i>	<i>22.50</i>	<i>36.28</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>19.46</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	173.95	—	1,455.24	—
<i>Departmental,</i>	<i>173.95</i>	<i>—</i>	<i>375.00</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	375.00	—
Health and sanitation,	—	—	—	—
Highways,	173.95	—	—	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,080.24</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	1,080.24	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	—	747.50	500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>747.50</i>	<i>100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	20.04	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>20.04</i>	<i>—</i>	<i>—</i>
Refunds,	—	52.95	—	138.60
Agency, trust, and investment,	1,007.91	309.36	3,398.84	402.16
<i>Taxes and licenses for State,</i>	<i>585.50</i>	<i>116.60</i>	<i>1,990.68</i>	<i>233.20</i>
<i>Taxes for county,</i>	<i>422.41</i>	<i>192.76</i>	<i>1,408.16</i>	<i>168.96</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,250.34	\$2,863.70	\$4,089.04	\$2,778.24
Permanent debt (except from sinking funds),	—	—	747.50	100.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	173.95	—	1,455.24	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	—	—	400.00
Transfers (except to sinking funds) and refunds,	—	72.99	—	138.60
Agency, trust, and investment,	1,007.91	309.36	3,398.84	402.16
Total payments,	\$5,432.20	\$3,246.05	\$9,690.62	\$3,819.00
Balance on hand, including funds,	95.24	862.77	2,612.95	1,192.24
GRAND TOTAL,	\$5,527.44	\$3,608.82	\$12,303.57	\$5,011.24

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 61.

RECEIPTS.		Mount Washington POPULATION 73
REVENUE.		\$3,467.82
General,		3,433.32
<i>Taxes,</i>		1,813.34
Property, poll, and income,		1,787.32
Corporation, bank, etc.,		26.02
<i>Licenses and permits,</i>		—
<i>Fines and forfeits,</i>		—
<i>Grants and gifts,</i>		1,619.98
For expenses,		1,619.98
For outlays,		—
<i>All other,</i>		—
Commercial,		34.50
<i>Special assessments,</i>		—
To meet expenses,		—
To meet outlays,		—
<i>Privileges,</i>		—
<i>Departmental,</i>		7.60
General government,		—
Protection of persons and property,		—
Health and sanitation,		—
Highways,		—
Charities,		7.50
Soldiers' benefits,		—
Schools,		—
Libraries,		—
Recreation,		—
Unclassified,		—
<i>Public service enterprises,</i>		—
Electric light,		—
Water,		—
All other,		—
<i>Cemeteries,</i>		—
<i>Interest,</i>		27.00
On sinking funds,		—
On trust and investment funds,		27.00
All other,		—
NON-REVENUE.		\$632.32
Offsets to outlays,		—
<i>Departmental,</i>		—
<i>Public service enterprises,</i>		—
<i>Cemeteries,</i>		—
Municipal indebtedness,		—
<i>Loans, general purposes,</i>		—
<i>Loans, public service enterprises,</i>		—
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including revenue loans),</i>		—
<i>Unpaid warrants or orders, current year,</i>		—
<i>Premiums,</i>		—
Transfers,		27.00
<i>From sinking funds,</i>		—
<i>All other,</i>		27.00
Refunds,		2.08
Agency, trust, and investment,		603.24
<i>Taxes and licenses for State,</i>		349.80
<i>Taxes for county,</i>		253.44
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		—
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$3,467.82
Premiums,		—
Municipal indebtedness,		—
Transfers and refunds,		29.08
Agency, trust, and investment,		603.24
Total receipts,		\$4,100.14
Balance on hand, including funds,		2,254.68
GRAND TOTAL,		\$6,354.82

TABLE I. — *Summary of Financial Transactions.* Towns
AGGREGATES FOR 241 TOWNS.

RECEIPTS.		POPULATION 386,967
REVENUE.		\$11,699,009.10
General,		9,830,966.09
<i>Taxes,</i>		9,101,472.67
Property, poll, and income,		8,307,385.60
Corporation, bank, etc.,		794,086.97
<i>Licenses and permits,</i>		41,469.92
<i>Fines and forfeits,</i>		16,442.24
<i>Grants and gifts,</i>		671,544.59
For expenses,		629,164.04
For outlays,		42,380.55
<i>All other,</i>		36.77
Commercial,		1,868,043.01
<i>Special assessments,</i>		62,395.98
To meet expenses,		57,777.62
To meet outlays,		4,618.36
<i>Privileges,</i>		185,612.25
<i>Departmental,</i>		1,683,026.42
General government,		50,701.69
Protection of persons and property,		90,411.51
Health and sanitation,		9,402.71
Highways,		40,675.17
Charities,		220,976.30
Soldiers' benefits,		163,426.97
Schools,		78,594.79
Libraries,		6,315.62
Recreation,		4,987.08
Unclassified,		117,534.58
<i>Public service enterprises,</i>		613,708.37
Electric light,		197,108.06
Water,		411,508.52
All other,		5,091.79
<i>Cemeteries,</i>		55,745.70
<i>Interest,</i>		267,554.29
On sinking funds,		14,459.28
On trust and investment funds,		122,757.86
All other,		130,337.15
NON-REVENUE.		\$9,425,643.66
Offsets to outlays,		462,900.44
<i>Departmental,</i>		447,248.68
<i>Public service enterprises,</i>		15,651.76
<i>Cemeteries,</i>		-
Municipal indebtedness,		6,479,059.00
<i>Loans, general purposes,</i>		746,086.46
<i>Loans, public service enterprises,</i>		74,500.00
<i>Loans, cemeteries,</i>		-
<i>Bonds refunded, current year,</i>		-
<i>Temporary loans (including revenue loans),</i>		5,641,534.37
<i>Unpaid warrants or orders, current year,</i>		15,499.62
<i>Premiums,</i>		1,438.55
Transfers,		244,598.74
<i>From sinking funds,</i>		87,250.00
<i>All other,</i>		157,348.74
Refunds,		68,334.56
Agency, trust, and investment,		2,170,750.92
<i>Taxes and licenses for State,</i>		1,055,189.60
<i>Taxes for county,</i>		628,967.47
<i>Reimbursements for grade crossings,</i>		-
<i>Sinking and other permanent funds,</i>		482,053.77
<i>All other,</i>		4,540.08
RECAPITULATION.		
Revenue and offsets to outlays,		\$12,161,909.54
Premiums,		1,438.55
Municipal indebtedness,		6,477,620.45
Transfers and refunds,		312,933.30
Agency, trust, and investment,		2,170,750.92
Total receipts,		\$21,124,652.76
Balance on hand, including funds,		1,905,083.13
GRAND TOTAL,		\$23,029,735.89

¹ Includes \$266.68 from administration of trust funds.

Graded According to Population of 1920 — Concluded.

AGGREGATES FOR 241 TOWNS.

PAYMENTS.		POPULATION 386,967
Maintenance,		\$9,676,827.69
<i>Departmental,</i>		<i>9,155,561.02</i>
General government,		717,983.28
Protection of persons and property,		835,593.02
Health and sanitation,		230,464.87
Highways,		2,164,659.45
Charities,		732,150.42
Soldiers' benefits,		153,668.89
Schools,		3,791,732.36
Libraries,		177,539.83
Recreation,		143,051.21
Pensions,		1,072.60
Unclassified,		207,645.09
<i>Public service enterprises,</i>		<i>419,414.67</i>
Electric light,		165,399.41
Water,		249,932.48
All other,		4,082.68
<i>Cemeteries,</i>		<i>100,066.67</i>
<i>Administration of trust funds,</i>		<i>1,785.63</i>
Interest,		388,008.41
<i>Loans, general purposes,</i>		<i>281,284.40</i>
<i>Loans, public service enterprises,</i>		<i>106,578.66</i>
<i>Loans, cemeteries,</i>		<i>145.45</i>
Outlays,		2,068,707.83
<i>Departmental,</i>		<i>1,869,770.09</i>
General government,		49,938.43
Protection of persons and property,		97,185.47
Health and sanitation,		139,051.97
Highways,		1,288,298.63
Charities,		4,348.83
Schools,		218,872.63
Libraries,		3,724.59
Recreation,		45,378.20
Unclassified,		122,971.34
<i>Public service enterprises,</i>		<i>192,031.12</i>
Electric light,		72,529.84
Water,		86,606.89
All other,		32,894.39
<i>Cemeteries,</i>		<i>6,906.62</i>
Municipal indebtedness,		6,414,601.55
<i>From sinking funds,</i>		<i>87,250.00</i>
<i>From revenue and other sources,</i>		<i>2,749,308.39</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>5,561,325.97</i>
<i>Warrants or orders, previous years,</i>		<i>16,717.19</i>
Transfers,		244,598.74
<i>To sinking funds from revenue,</i>		<i>21,012.51</i>
<i>All other,</i>		<i>223,586.23</i>
Refunds,		68,334.56
Agency, trust, and investment,		2,175,143.99
<i>Taxes and licenses for State,</i>		<i>1,054,753.09</i>
<i>Taxes for county,</i>		<i>631,650.64</i>
<i>Expenditures for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>487,664.18</i>
<i>All other,</i>		<i>1,076.08</i>
RECAPITULATION.		
Maintenance and interest,		\$10,064,836.10
Permanent debt (except from sinking funds),		2,749,308.39
Sinking fund requirements from revenue,		21,012.51
Outlays,		2,068,707.83
Permanent debt from sinking funds,		87,250.00
Bonds refunded, current year,		—
Temporary loans,		5,578,043.16
Transfers (except to sinking funds) and refunds,		291,920.79
Agency, trust, and investment,		2,175,143.99
Total payments,		\$21,036,222.77
Balance on hand, including funds,		1,993,513.12
GRAND TOTAL,		\$23,029,735.89

¹ See foot-note on Millville, page 179.² Includes \$73,000 paid from previous years' surplus; \$13,000 paid from investment fund; \$4,960 paid to counties for debt incurred for bridge purposes; \$3,000 paid from proceeds of sale of electric light plant; and \$100 paid from Memorial Building Fund.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1919.*

TOWNS. (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Barnstable,	.	\$25,000.00	\$25,000.00	—	—	—	—	—
Monson,	.	29,000.00	13,000.00	—	\$0,000.00	—	\$7,000.00	—
Randolph,	.	137,700.00	51,700.00	—	39,000.00	—	147,000.00	—
Tewksbury,	.	64,500.00	56,500.00	—	—	—	8,000.00	—
Wareham,	.	60,650.00	51,650.00	—	9,000.00	—	—	—
Blackstone,	.	102,500.00	63,500.00	—	—	—	39,000.00	—
Provincetown,	.	83,300.00	15,800.00	—	42,500.00	—	25,000.00	—
Foxborough,	.	24,750.00	9,750.00	—	—	—	13,000.00	—
Lee,	.	84,950.00	49,950.00	—	—	—	35,000.00	—
Templeton,	.	17,900.01	5,000.00	—	12,900.01	—	—	—
Auburn,	.	30,570.00	13,820.00	—	—	\$1,750.00	15,000.00	\$110.04
Rockport,	.	97,010.04	17,900.00	—	59,000.00	—	20,000.00	—
Oxford,	.	79,180.00	24,180.00	—	—	—	55,000.00	—
Dalton,	.	—	—	—	84,300.00	—	22,500.00	77.75
Shrewsbury,	.	134,000.00	27,200.00	—	—	—	—	—
Williamstown,	.	77.75	—	—	—	—	—	—
Dudley,	.	83,500.00	7,500.00	—	76,000.00	—	—	—
Billerica,	.	265,000.00	107,000.00	—	158,000.00	—	—	—
Leicester,	.	58,250.00	32,750.00	—	—	—	25,500.00	—
Medford,	.	7,500.00	7,500.00	—	—	—	—	—
Somerset,	.	22,700.00	8,700.00	—	—	—	14,000.00	—
Falmouth,	.	220,000.00	45,500.00	—	183,500.00	—	—	—
East Bridgewater,	.	188,323.28	51,023.28	—	107,300.00	—	30,000.00	—
Warren,	.	28,660.00	13,660.00	—	—	—	15,000.00	—
Barre,	.	14,000.00	—	—	4,000.00	—	10,000.00	—
Westford,	.	7,400.00	7,400.00	—	—	—	—	—
Holbrook,	.	109,400.00	21,400.00	—	66,500.00	—	21,500.00	—
Westport,	.	77,750.00	57,750.00	—	—	—	20,000.00	—
Hardwick,	.	15,500.00	15,500.00	—	—	—	—	—
Acushnet,	.	52,100.00	35,600.00	—	16,500.00	—	5,000.00	—
Ayer,	.	59,650.00	15,650.00	—	39,000.00	—	—	—
Holden,	.	44,200.00	—	—	44,200.00	—	—	—
Medway,	.	134,719.76	26,719.76	—	88,000.00	—	20,000.00	—
West Bridgewater,	.	80,940.00	—	—	80,940.00	—	—	—
Seekonk,	.	29,000.00	11,000.00	—	—	—	18,000.00	—
Wrentham,	.	40,232.61	—	—	40,100.00	—	—	132.61

TOWNS UNDER 5,000 POPULATION.

273

Deerfield,	35,000.00	20,000.00	15,000.00	-
Nantucket,	28,000.00	28,000.00	-	-
Hadley,	28,000.00	28,000.00	-	14.45
Wilbraham,	14.45	-	-	-
Hopetale,	-	-	-	-
Holliston,	32,000.00	2,000.00	30,000.00	-
Lenox,	25,000.00	25,000.00	-	-
Hatfield,	101,000.00	28,000.00	23,000.00	-
Groveland,	-	-	-	-
Cohasset,	71,350.00	4,350.00	52,000.00	-
Longmeadow,	16,122.42	16,047.42	15,000.00	75.00
North Brookfield,	141,750.00	81,750.00	25,000.00	-
-	24,500.00	-	10,000.00	-
Wilmington,	60,450.00	27,450.00	33,000.00	-
Sutton,	8,300.00	8,300.00	-	-
Hanover,	39,500.00	14,500.00	25,000.00	-
Dighton,	39,000.00	34,000.00	5,000.00	-
Harvard,	-	-	-	-
Scituate,	96,650.00	66,650.00	30,000.00	-
Bourne,	66,600.00	56,600.00	10,000.00	-
Kingston,	6,000.00	-	5,000.00	-
Pepperell,	108,000.00	-	-	-
Sharon,	74,000.00	2,000.00	15,000.00	-
Manchester,	219,000.00	177,000.00	30,000.00	-
Lancaster,	7,500.00	2,500.00	5,000.00	-
Norton,	-	-	-	-
East Longmeadow,	57,950.00	12,950.00	15,000.00	-
Swansca,	72,500.00	23,000.00	15,000.00	-
Hopkinton,	2,000.00	2,000.00	-	-
-	58,000.00	28,000.00	30,000.00	-
Ashland,	55,500.00	500.00	5,000.00	-
Weston,	28,000.00	28,000.00	-	-
Shirley,	1,500.00	1,500.00	-	-
Milville,	36,771.40	31,000.00	5,771.40	-
Brookfield,	37,000.00	18,000.00	-	-
Groton,	103,500.00	82,500.00	11,000.00	-
Douglas,	30,000.00	-	30,000.00	-
Avon,	32,500.00	8,000.00	4,500.00	-
Merrimac,	76,400.00	5,300.00	51,100.00	-
Acton,	-	-	-	-
Bellingham,	6,900.00	3,900.00	3,000.00	-
Rehoboth,	-	-	-	-

¹ Includes \$15,000 in anticipation of highway reimbursements from State and county.² Includes \$17,500 in anticipation of school bonds.³ Includes \$8,000 in anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1919 — Continued.*

TOWNS. (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Belebertown,	.		—	—	\$15,720.00	—	\$10,000.00	—
Ashburnham,	.	\$25,720.00	—	—	13,000.00	—	—	—
Georgetown,	.	13,000.00	—	—	—	—	21,000.00	—
Charlton,	.	21,000.00	—	—	—	—	—	—
Wayland,	.	70,300.00	\$18,300.00	—	—	—	152,000.00	—
Hanson,	.	15,000.00	—	—	—	—	15,000.00	—
Williamsburg,	.	70,350.00	15,350.00	—	51,000.00	—	13,000.00	—
Harwich,	.	16,300.00	6,300.00	—	—	—	10,000.00	—
Southborough,	.	9,000.00	9,000.00	—	—	—	—	—
Northfield,	.	44,600.00	36,600.00	—	—	—	8,000.00	—
Hull,	.	315,652.00	165,450.00	—	25,202.00	—	125,000.00	—
Stockbridge,	.	39,000.00	39,000.00	—	—	—	—	—
Northborough,	.	30,400.00	—	—	8,000.00	—	20,300.00	—
Rutland,	.	—	2,100.00	—	—	—	—	—
Chatham,	.	—	—	—	—	—	20,000.00	—
Salisbury,	.	65,742.00	45,742.00	—	—	—	—	—
Raynham,	.	12,000.00	12,000.00	—	—	—	—	—
Upton,	.	723.36	—	—	—	—	7,000.00	\$723.36
Laureburg,	.	21,260.00	—	—	14,260.00	—	20,000.00	—
Hamilton,	.	37,960.00	17,960.00	—	—	—	—	—
West Boylston,	.	5,000.00	—	—	5,000.00	—	—	—
Colrain,	.	4,022.54	1,000.00	—	—	—	7,000.00	3,022.54
Townsend,	.	9,300.00	2,300.00	—	—	—	10,000.00	—
Sturbridge,	.	10,000.00	—	—	—	—	—	—
Sherborn,	.	18,500.00	8,500.00	—	—	—	10,000.00	—
Duxbury,	.	50,533.33	30,533.33	—	—	—	20,000.00	—
Dennis,	.	3,000.00	—	—	—	—	5,000.00	—
Freetown,	.	13,000.00	13,000.00	—	—	—	—	—
West Newbury,	.	23,500.00	11,000.00	—	—	—	12,500.00	—
Millis,	.	109,547.28	18,877.28	—	50,670.00	—	240,000.00	—
Essex,	.	2,500.00	—	—	—	\$500.00	2,000.00	—
Cheshire,	.	3,440.00	3,440.00	—	—	—	—	—
Sandwich,	.	33,000.00	16,000.00	—	—	—	17,000.00	—
Shelburne,	.	—	—	—	—	—	—	—
Sheffield,	.	212.09	—	—	—	—	—	212.09
Buckland,	.	15,000.00	15,000.00	—	—	—	—	—

TOWNS UNDER 5,000 POPULATION.

275

Huntington,	28,000.00	16,000.00	-	-	-	12,000.00	-
Lakeville,	7,000.00	7,000.00	-	-	-	-	-
Marshfield,	4,000.00	4,000.00	-	-	-	8,000.00	-
Plainville,	35,700.00	2,500.00	-	-	25,200.00	-	-
Bedford,	50,650.00	9,850.00	-	-	40,800.00	-	15.00
Pembroke,	21,015.00	6,000.00	-	-	-	15,000.00	-
Westwood,	18,000.00	18,000.00	-	-	-	-	-
Norwell,	13,000.00	3,000.00	-	-	-	10,000.00	-
Westminster,	9,000.00	9,000.00	-	-	-	-	-
Nahant,	7,500.00	7,500.00	-	-	-	-	-
Sterling,	9,750.00	950.00	-	-	8,800.00	-	-
Newbury,	-	-	-	-	-	-	-
Chester,	21,250.00	11,250.00	-	-	-	10,000.00	-
Erving,	15,000.00	15,000.00	-	-	-	-	-
Sunderland,	16,800.00	7,800.00	-	-	-	9,000.00	-
Marion,	80,767.38	12,750.00	-	-	68,000.00	-	17.38
North Reading,	45,550.94	25,100.00	-	-	-	17,400.00	3,050.94
West Brookfield,	40,500.00	-	-	-	36,500.00	4,000.00	-
Littleton,	74,000.00	10,500.00	-	-	59,500.00	4,000.00	-
Martapoisett,	86,700.00	15,000.00	-	-	71,700.00	-	-
Tisbury,	77,200.00	11,200.00	-	-	66,000.00	-	-
Rowley,	10,900.00	2,500.00	-	-	8,400.00	-	-
Russell,	67,800.00	26,500.00	-	-	31,300.00	10,000.00	-
Whately,	6,000.00	6,000.00	-	-	-	-	-
Yarmouth,	19,315.67	11,500.00	-	-	-	4,000.00	3,815.67
Middleton,	30,100.00	5,100.00	-	-	5,000.00	20,000.00	-
Southwick,	30,600.00	600.00	-	-	15,000.00	-	-
Edgartown,	6,369.40	6,369.40	-	-	-	-	-
Lynnfield,	24,000.00	19,000.00	-	-	-	5,000.00	-
Norfolk,	10,700.00	1,200.00	-	-	-	9,500.00	-
Clarksburg,	3,700.00	3,700.00	-	-	-	-	-
Sudbury,	33,500.00	18,500.00	-	-	-	15,000.00	-
Stow,	7,000.00	7,000.00	-	-	-	-	-
Wenham,	-	-	-	-	-	-	-
Hinsdale,	-	-	-	-	-	-	-
West Stockbridge,	19,000.00	3,000.00	-	-	-	16,000.00	-
Lanesborough,	8,780.00	8,780.00	-	-	-	-	-
Oak Bluffs,	10,000.00	10,000.00	-	-	-	-	-
Rochester,	-	-	-	-	-	-	-
Hubbardston,	7,400.00	2,400.00	-	-	-	5,000.00	-

¹ Includes \$6,000 in anticipation of highway reimbursements from State and county.² In anticipation of sewer bonds.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1919 — Continued.*

TOWNS, (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Tyngsborough,	.	\$17,600.00	\$9,600.00	-	-	-	\$8,000.00	-
Lincoln,	.	81,000.00	13,000.00	-	\$66,000.00	-	-	-
Orleans,	.	-	-	-	-	-	7,000.00	-
New Marlborough,	.	8,000.00	1,000.00	-	-	-	-	-
Conway,	.	1,000.00	1,000.00	-	-	-	1,000.00	-
Mendon,	.	3,600.00	2,600.00	-	-	-	2,000.00	-
Berkley,	.	2,750.00	-	-	-	-	-	-
Topsfield,	.	-	-	-	-	-	-	\$750.00
Carver,	.	19,400.00	5,400.00	-	-	-	14,000.00	-
Burlington,	.	21,000.00	11,000.00	-	-	-	10,000.00	-
Gill,	.	1,000.00	-	-	-	-	1,000.00	-
Ashfield,	.	8,000.00	-	-	-	-	8,000.00	-
Berlin,	.	5,000.00	-	-	-	-	5,000.00	-
Dover,	.	-	-	-	-	-	-	-
Ashby,	.	-	-	-	-	-	3,000.00	-
Wellfleet,	.	13,025.00	10,025.00	-	-	-	-	-
Royalston,	.	8,000.00	-	-	-	-	8,000.00	-
Southampton,	.	8,778.55	5,730.00	-	-	-	3,000.00	58.55
Charlmonct,	.	-	-	\$500.00	-	-	-	-
Boylston,	.	14,800.00	-	-	6,300.00	-	8,000.00	-
Enfield,	.	-	-	-	-	-	-	-
Granby,	.	-	-	-	-	-	-	-
Brimfield,	.	4,000.00	-	-	-	-	4,000.00	-
Barnardston,	.	98.99	-	-	-	-	-	98.99
Bolton,	.	5,600.00	2,600.00	-	-	-	3,000.00	-
Leverett,	.	-	-	-	-	-	-	-
Brewster,	.	6,000.00	2,000.00	-	-	-	4,000.00	-
Princeton,	.	19,000.00	10,000.00	-	9,000.00	-	-	-
Becket,	.	-	-	-	-	-	-	-
Granville,	.	500.00	500.00	-	-	-	-	-
Petersham,	.	-	-	-	-	-	-	-
Hampden,	.	7,500.00	3,500.00	-	-	-	4,000.00	-
Dana,	.	25,700.00	1,950.00	-	17,750.00	-	6,000.00	-
Boxford,	.	-	-	-	-	-	-	-
Halifax,	.	16,000.00	6,000.00	-	-	-	10,000.00	-
Richmond,	.	-	-	-	-	-	-	-

TOWNS UNDER 5,000 POPULATION.

277

Tufts,	4,500.00	2,000.00	-	-	-	2,500.00	-
New Salem,	-	-	-	-	-	-	-
Pelham,	11,100.00	7,100.00	-	-	-	4,000.00	-
Cumington,	-	-	-	-	-	-	-
Paxton,	2,000.00	-	-	-	-	-	-
Blandford,	6,015.20	5,860.00	-	-	-	-	155.20
Oakham,	-	600.00	-	-	-	-	-
Plympton,	5,600.00	-	-	-	-	5,000.00	-
Hancock,	200.00	-	-	-	-	-	-
Carlisle,	4,000.00	2,000.00	200.00	-	-	2,000.00	-
Sandisfield,	4,370.00	2,370.00	-	-	-	2,000.00	-
Chesterfield,	-	-	-	-	-	-	-
Egremont,	-	-	-	-	-	-	-
Savoy,	6,221.02	1,000.00	-	-	-	4,000.00	1,221.02
Eastham,	200.00	200.00	-	-	-	-	-
Wales,	-	-	-	-	-	-	-
Worthington,	5,440.42	-	-	-	-	5,000.00	440.42
Windsor,	-	-	-	-	-	-	-
Greenwich,	339.25	-	250.00	-	-	-	89.25
New Braintree,	1,800.00	-	-	-	-	1,800.00	-
Hawley,	250.00	250.00	-	-	-	-	-
Otis,	3,500.00	1,500.00	-	-	-	2,000.00	-
Phillipston,	3,000.00	-	-	-	-	3,000.00	-
Dunstable,	7,000.00	-	-	-	-	-	-
Wendell,	-	-	-	-	-	-	.81
West Tisbury,	2,463.83	450.00	-	-	-	2,000.00	13.83
Rove,	1,300.00	500.00	-	-	-	800.00	-
Plainfield,	-	-	-	-	-	-	-
Leyden,	1,433.75	1,420.00	-	-	-	-	13.75
Warwick,	-	-	-	-	-	2,000.00	-
Hearth,	2,544.50	-	-	-	-	-	544.50
Westhampton,	-	-	-	-	-	-	-
Boxborough,	5,650.00	-	150.00	-	-	5,500.00	-
Florida,	-	-	-	-	-	-	-
Monterey,	2,822.50	2,800.00	-	-	-	-	22.50
Middlefield,	-	-	-	-	-	-	-
Tyringham,	1,300.00	300.00	-	-	-	1,000.00	-
Alford,	638.05	-	175.00	-	-	-	463.05
Mashpee,	6,200.00	1,200.00	-	-	-	5,000.00	-
Shutesbury,	-	-	-	-	-	-	-

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1919 — Concluded.*

	TOWNS. (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Chilmark,	.	\$14.79	—	—	—	—	—	\$14.79
Washington,	.	—	—	—	—	—	—	—
Prescott,	.	—	—	—	—	—	—	—
Montgomery,	.	520.00	\$520.00	—	—	—	—	—
Goshen,	.	759.23	300.00	—	—	—	—	459.23
Tolland,	.	—	—	—	—	—	—	—
Monroe,	.	—	—	—	—	—	—	—
Holland,	.	200.00	200.00	—	—	—	—	—
Peru,	.	1,200.00	—	—	—	—	\$1,200.00	—
Gay Head,	.	—	—	—	—	—	—	—
Gosnold,	.	247.50	—	—	\$247.50	—	—	—
New Ashford,	.	400.00	400.00	—	—	—	—	—
Mount Washington,	.	—	—	—	—	—	—	—
241 Towns,	.	\$6,811,856.10	\$2,687,257.47	\$1,275.00	\$2,423,189.51	\$2,250.00	\$1,682,271.40	\$15,612.72

TABLE III. — *Relation of Indebtedness to Valuation — 1919.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1919, together with the supplemental assessment of December, 1919, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as those found in Randolph, Seekonk, and Wayland (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 66 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1919	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Medway,	2,956	5.6	\$2,032,275	\$114,719.76	—	\$114,719.76
2 Littleton,	1,277	5.0	1,401,725	70,000.00	—	70,000.00
3 East Bridgewater,	3,486	4.6	3,420,500	158,323.28	—	158,323.28
4 Millis,	1,485	4.6	1,726,455	109,547.28	\$30,046.02	79,501.26
5 Mattapoisett,	1,277	4.5	1,921,168	86,700.00	—	86,700.00
6 West Bridgewater,	2,908	4.1	1,982,712	80,940.00	—	80,940.00
7 Dana,	599	3.8	514,882	19,700.00	—	19,700.00
8 Williamsburg,	1,866	3.7	1,216,438	66,350.00	21,353.00	44,997.00
9 Pepperell,	2,468	3.6	2,553,858	93,000.00	—	93,000.00
10 Tisbury,	1,275	3.6	2,166,379	77,200.00	—	77,200.00
11 Groveland,	2,650	3.6	1,587,072	56,350.00	—	56,350.00
12 Merrimac,	2,173	3.4	1,657,440	56,400.00	—	56,400.00
13 West Brookfield,	1,281	3.3	1,100,905	36,500.00	—	36,500.00
14 East Longmeadow,	2,352	3.2	1,809,570	57,500.00	—	57,500.00
15 Shrewsbury,	3,708	3.1	4,145,114	129,000.00	—	129,000.00
16 Falmouth,	3,500	3.1	7,370,712	229,000.00	—	229,000.00
17 Blackstone,	4,299	3.1	2,072,187	63,500.00	—	63,500.00
18 Holbrook,	3,161	3.1	1,984,214	87,900.00	27,305.64	60,594.36
19 Dudley,	3,701	2.9	2,834,025	83,500.00	—	83,500.00
20 Acushnet,	3,075	2.9	1,769,771	52,100.00	—	52,100.00
21 Ashland,	2,287	2.9	1,723,750	50,500.00	—	50,500.00
22 Billerica,	3,646	2.9	6,413,696	265,000.00	81,875.77	183,124.23
23 Groton,	2,185	2.8	2,942,776	82,500.00	—	82,500.00
24 Russell,	1,237	2.6	2,207,379	57,800.00	—	57,800.00
25 Marion,	1,288	2.5	3,290,740	80,750.00	—	80,750.00
26 Bedford,	1,362	2.4	2,071,688	50,650.00	—	50,650.00
27 Millville,	2,224	2.4	1,289,475	31,000.00	—	31,000.00
28 Randolph,	4,756	2.3	2,904,050	90,700.00	24,833.01	65,866.99
29 Salisbury,	1,701	2.3	2,029,735	45,742.00	—	45,742.00
30 Norton,	2,374	2.2	1,944,775	42,950.00	—	42,950.00
31 Plainville,	1,365	2.2	1,256,430	27,700.00	—	27,700.00
32 Wrentham,	2,808	2.2	1,822,357	40,100.00	—	40,100.00
33 Northfield,	1,775	2.2	1,676,926	36,600.00	—	36,600.00
34 North Reading,	1,286	2.2	1,159,931	25,100.00	—	25,100.00
35 Longmeadow,	2,618	2.1	4,421,301	116,750.00	24,810.13	91,939.87
36 Tewksbury,	4,450	2.1	2,749,094	56,500.00	—	56,500.00
37 Douglas,	2,181	2.0	1,468,884	30,000.00	—	30,000.00
38 Lincoln,	1,042	2.0	1,918,557	81,000.00	1 42,089.50	38,910.50
39 Hatfield,	2,651	2.0	2,472,393	78,000.00	29,461.35	48,538.65
40 Manchester,	2,466	1.9	11,255,519	219,000.00	—	219,000.00
41 Westport,	3,115	1.9	3,098,225	57,750.00	—	57,750.00
42 Ayer,	3,052	1.8	3,117,117	54,650.00	—	54,650.00
43 Holden,	2,970	1.8	2,525,678	44,200.00	—	44,200.00
44 Rockport,	3,878	1.7	4,431,592	76,900.00	—	76,900.00
45 Provincetown,	4,246	1.7	3,388,941	58,300.00	—	58,300.00
46 Dunstable,	353	1.7	408,895	7,000.00	—	7,000.00
47 Brookfield,	2,216	1.7	1,704,986	29,000.00	—	29,000.00
48 Princeton,	682	1.7	1,131,345	19,000.00	—	19,000.00
49 Huntington,	1,425	1.6	985,210	16,000.00	—	16,000.00
50 Lee,	4,085	1.4	3,589,553	49,950.00	—	49,950.00
51 Southwick,	1,194	1.4	1,143,824	15,600.00	—	15,600.00
52 Dighton,	2,574	1.3	2,579,094	34,000.00	—	34,000.00
53 Pelham,	503	1.3	548,950	7,100.00	—	7,100.00
54 Sudbury,	1,121	1.3	1,450,250	18,500.00	—	18,500.00
55 Hull,	1,771	1.3	11,009,368	190,652.00	50,738.03	139,913.97
56 Wilmington,	2,581	1.2	2,221,369	27,450.00	—	27,450.00
57 Sharon,	2,467	1.2	3,605,652	44,000.00	—	44,000.00
58 Wellfleet,	826	1.2	830,930	10,025.00	—	10,025.00
59 Leicester,	3,635	1.2	2,728,482	32,750.00	—	32,750.00
60 Ashburnham,	2,012	1.2	1,344,765	15,720.00	—	15,720.00
61 Boylston,	794	1.2	590,556	6,800.00	—	6,800.00
62 Chester,	1,302	1.1	984,584	11,250.00	—	11,250.00
63 Lynnfield,	1,165	1.1	1,721,378	19,000.00	—	19,000.00
64 Sandwich,	1,458	1.1	1,466,675	16,000.00	—	16,000.00
65 Monson,	4,826	1.1	2,066,043	22,000.00	—	22,000.00
66 West Newbury,	1,492	1.1	1,040,058	11,000.00	—	11,000.00
67 Rowley,	1,249	1.1	1,033,050	10,900.00	—	10,900.00
68 Scituate,	2,534	1.1	6,333,515	66,650.00	—	66,650.00
69 Oxford,	3,820	1.0	2,353,894	24,180.00	—	24,180.00
70 Tyngsborough,	1,044	1.0	935,818	9,600.00	—	9,600.00

1 Includes \$15,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1919 — Continued.*

TOWNS. (Population under 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1919	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
71 Hadley,	2,784	1.0	\$2,805,212	\$28,000.00	-	\$28,000.00
72 Middleton,	1,195	1.0	1,018,607	10,100.00	-	10,100.00
73 Hopkinton,	2,289	1.0	1,946,565	28,000.00	\$9,268.64	18,731.36
74 Lanesborough,	1,054	1.0	913,082	8,780.00	-	8,780.00
75 Burlington,	885	1.0	1,149,946	11,000.00	-	11,000.00
76 Avon,	2,176	1.0	1,310,786	12,500.00	-	12,500.00
77 Freetown,	1,532	0.9	1,372,831	13,000.00	-	13,000.00
78 Rutland,	1,743	0.9	1,077,868	10,100.00	-	10,100.00
79 Bourne,	2,530	0.9	6,139,800	56,600.00	-	56,600.00
80 Georgetown,	2,004	0.9	1,410,235	13,000.00	-	13,000.00
81 Raynham,	1,695	0.9	1,315,558	12,000.00	-	12,000.00
82 Sunderland,	1,289	0.9	870,308	7,800.00	-	7,800.00
83 Duxbury,	1,553	0.9	3,415,635	30,533.33	-	30,533.33
84 Wareham,	4,415	0.9	6,835,744	60,650.00	-	60,650.00
85 Clarksburg,	1,136	0.8	444,622	3,700.00	-	3,700.00
86 Stockbridge,	1,764	0.8	4,699,843	39,000.00	-	39,000.00
87 Lunenburg,	1,634	0.8	1,776,487	14,260.00	-	14,260.00
88 Southampton,	814	0.8	728,952	5,720.00	-	5,720.00
89 Westminster,	1,543	0.8	1,163,983	9,000.00	-	9,000.00
90 Halifax,	563	0.7	813,555	6,000.00	-	6,000.00
91 Hampden,	624	0.7	485,400	3,500.00	-	3,500.00
92 Auburn,	3,891	0.7	2,163,379	15,570.00	-	15,570.00
93 Westwood,	1,358	0.7	2,565,417	18,000.00	-	18,000.00
94 Wayland,	1,935	0.7	2,617,953	18,300.00	-	18,300.00
95 Hanover,	2,575	0.7	2,075,478	14,500.00	-	14,500.00
96 Sterling,	1,305	0.7	1,447,585	9,750.00	-	9,750.00
97 Blandford,	479	0.7	873,547	5,860.00	-	5,860.00
98 Erving,	1,295	0.7	1,490,968	15,000.00	5,117.82	9,882.18
99 Whately,	1,234	0.7	906,698	6,000.00	-	6,000.00
100 Templeton,	4,019	0.6	2,834,597	17,900.01	-	17,900.01
101 Monterey,	282	0.6	461,402	2,800.00	-	2,800.00
102 Stow,	1,101	0.6	1,156,183	7,000.00	-	7,000.00
103 Yarmouth,	1,229	0.6	1,971,309	11,500.00	-	11,500.00
104 Lakeville,	1,419	0.6	1,243,165	7,000.00	-	7,000.00
105 Weston,	2,282	0.5	5,137,276	28,000.00	-	28,000.00
106 Leyden,	330	0.5	278,174	1,420.00	-	1,420.00
107 Sherborn,	1,558	0.5	1,672,841	8,500.00	-	8,500.00
108 Nantucket,	2,797	0.5	5,557,920	28,000.00	-	28,000.00
109 Sutton,	2,578	0.5	1,664,119	8,300.00	-	8,300.00
110 Hardwick,	3,085	0.5	3,220,678	15,500.00	-	15,500.00
111 Paxton,	489	0.5	424,430	2,000.00	-	2,000.00
112 Deerfield,	2,803	0.5	4,247,414	20,000.00	-	20,000.00
113 North Brookfield,	2,610	0.5	2,150,438	10,000.00	-	10,000.00
114 Sandisfield,	460	0.5	510,168	2,370.00	-	2,370.00
115 Warren,	3,467	0.5	2,951,006	13,650.00	-	13,650.00
116 New Ashford,	116	0.5	86,825	400.00	-	400.00
117 Seekonk,	2,898	0.4	2,448,111	11,000.00	-	11,000.00
118 Hamilton,	1,631	0.4	4,021,467	17,960.00	-	17,960.00
119 West Boylston,	1,624	0.4	1,131,702	5,000.00	-	5,000.00
120 Oak Bluffs,	1,047	0.4	2,296,705	10,000.00	-	10,000.00
121 Pembroke,	1,358	0.4	1,379,155	6,000.00	-	6,000.00
122 Savoy,	436	0.4	238,730	1,000.00	-	1,000.00
123 Southborough,	1,838	0.4	2,233,616	9,000.00	-	9,000.00
124 West Stockbridge,	1,058	0.4	763,125	3,000.00	-	3,000.00
125 Cheshire,	1,476	0.4	934,319	3,440.00	-	3,440.00
126 Edgartown,	1,190	0.4	1,757,448	6,369.40	-	6,369.40
127 Otis,	361	0.4	418,679	1,500.00	-	1,500.00
128 Somerset,	3,520	0.3	2,492,918	8,700.00	-	8,700.00
129 Medfield,	3,595	0.3	2,153,292	7,500.00	-	7,500.00
130 Lenox,	2,691	0.3	7,383,945	25,000.00	-	25,000.00
131 Mendon,	961	0.3	774,785	2,600.00	-	2,600.00
132 Truro,	554	0.3	632,690	2,000.00	-	2,000.00
133 Foxborough,	4,136	0.3	3,084,710	9,750.00	-	9,750.00
134 Harwich,	1,846	0.3	1,994,102	6,300.00	-	6,300.00
135 Bolton,	708	0.3	829,726	2,600.00	-	2,600.00
136 Bellingham,	2,102	0.3	1,282,305	3,900.00	-	3,900.00
137 Westford,	3,170	0.3	2,487,466	7,400.00	-	7,400.00
138 Carlisle,	463	0.3	514,637	2,000.00	488.29	1,511.71
139 Buckland,	1,423	0.3	2,290,365	15,000.00	8,601.31	6,398.69
140 Hubbardston,	1,045	0.3	881,331	2,400.00	-	2,400.00
141 Barnstable,	4,836	0.3	9,234,490	25,000.00	-	25,000.00
142 Carver,	891	0.3	2,050,885	5,400.00	-	5,400.00
143 Montgomery,	229	0.3	205,895	520.00	-	520.00
144 Mashpee,	242	0.2	481,270	1,200.00	-	1,200.00
145 Brewster,	688	0.2	810,237	2,000.00	-	2,000.00
146 Chasset,	2,639	0.2	6,547,787	16,047.42	-	16,047.42
147 Norwell,	1,348	0.2	1,288,235	3,000.00	-	3,000.00
148 Plainfield,	332	0.2	245,366	500.00	-	500.00
149 Nahant,	1,318	0.2	4,131,846	7,500.00	-	7,500.00
150 Rowe,	833	0.2	270,887	450.00	-	450.00
151 Townsend,	1,575	0.2	1,424,477	2,300.00	-	2,300.00
152 Marshfield,	1,379	0.1	2,758,183	4,000.00	-	4,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1919 — Concluded.*

TOWNS. (Population under 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1919	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
153 Holland,	153	0.1	\$154,200	\$200.00	—	\$200.00
154 Barre,	3,357	0.1	3,139,056	4,000.00	—	4,000.00
155 Plympton,	469	0.1	517,571	600.00	—	600.00
156 Conway,	961	0.1	913,736	1,000.00	—	1,000.00
157 Goshen,	224	0.1	294,784	300.00	—	300.00
158 Lancaster,	2,461	0.1	2,488,578	2,500.00	—	2,500.00
159 Norfolk,	1,159	0.1	1,249,173	1,200.00	—	1,200.00
160 Holliston,	2,707	0.1	2,138,803	2,000.00	—	2,000.00
161 Shirley,	2,260	0.1	1,635,727	1,500.00	—	1,500.00
162 Hawley,	390	0.1	274,593	250.00	—	250.00
163 Colrain,	1,607	0.1	1,130,755	1,000.00	—	1,000.00
164 Granville,	655	0.1	593,871	500.00	—	500.00
165 Alford,	248	0.1	218,364	175.00	—	175.00
166 Tyngham,	267	0.1	380,737	300.00	—	300.00
167 New Marlborough,	1,010	0.1	1,322,823	1,000.00	—	1,000.00
168 Greenwich,	399	0.1	364,549	250.00	—	250.00
169 Kingston,	2,505	0.1	1,687,050	1,000.00	—	1,000.00
170 Hancock,	464	0.1	393,040	200.00	—	200.00
171 Boxborough,	298	1—	323,107	150.00	—	150.00
172 Essex,	1,478	1—	1,332,707	500.00	—	500.00
173 Eastham,	430	1—	537,247	200.00	—	200.00
174 Gosnold,	131	1—	995,598	247.50	—	247.50
175 Swansea,	2,334	1—	1,930,091	2,000.00	\$1,884.43	115.57
Totals,	322,226	—	\$361,951,691	\$5,171,471.98	\$357,872.94	\$4,813,599.04

¹ Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1919 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 146 to 269, under the section "Municipal Indebtedness."

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Barnstable,	\$25,000.00	—	\$100,000.00	—	—	\$500.00	—	\$100,000.00	—	—	—
Monson,	1,000.00	—	29,000.00	—	—	2,000.00	\$3,000.00	29,000.00	—	—	—
Randolph,	16,000.00	—	77,000.00	\$15,000.00	—	5,100.00	2,000.00	77,000.00	—	—	—
Tewksbury,	54,500.00	—	8,000.00	—	—	3,000.00	—	24,000.00	—	—	—
Wareham,	25,000.00	—	—	—	—	5,000.00	1,000.00	—	—	—	—
Blackstone,	—	—	39,000.00	—	—	7,500.00	—	30,000.00	—	—	—
Provincetown,	—	—	64,000.00	—	—	4,200.00	4,500.00	52,000.00	—	—	—
Foxborough,	8,750.00	—	65,000.00	—	—	2,000.00	—	63,000.00	—	—	—
Lee,	8,950.00	—	65,000.00	—	—	6,000.00	—	67,000.00	—	—	—
Templeton,	5,000.00	—	12,000.00	—	—	—	716.67	12,000.00	—	—	—
Auburn,	3,000.00	—	45,000.00	—	—	14,205.00	—	40,000.00	—	—	—
Rockport,	8,900.00	\$7,000.00	98,400.00	—	\$55.93	1,000.00	9,000.00	101,400.00	—	—	\$932.08
Oxford,	2,000.00	—	55,000.00	—	—	2,935.00	—	50,000.00	—	—	—
Dalton,	—	—	60,000.00	—	—	2,516.68	—	60,000.00	—	—	—
Shrewsbury,	—	4,000.00	40,000.00	17,500.00	—	1,600.00	5,000.00	40,000.00	—	—	—
Williamstown,	—	—	50,000.00	—	77.50	—	—	50,000.00	—	—	18.00
Dudley,	—	—	—	—	—	2,000.00	4,000.00	—	—	—	—
Billerica,	—	—	70,000.00	—	—	37,500.00	5,000.00	90,000.00	—	—	—
Leicester,	—	—	68,500.00	—	—	10,375.60	—	58,000.00	—	—	—
Medfield,	7,500.00	—	25,000.00	—	—	2,500.00	—	25,000.00	—	—	—
Somerset,	—	—	49,000.00	—	—	—	—	50,000.00	—	—	—
Falmouth,	39,000.00	—	120,000.00	—	—	2,400.00	11,500.00	120,000.00	—	—	—
East Bridgewater,	14,000.00	—	90,000.00	—	—	4,500.00	9,800.00	90,000.00	—	—	—
Warren,	12,000.00	—	65,000.00	—	—	10,700.00	—	65,000.00	—	—	—
Barre,	—	—	35,000.00	—	—	550.00	—	35,000.00	—	—	—
Westford,	—	—	23,000.00	—	—	—	1,000.00	23,000.00	—	—	—
Holbrook,	8,300.00	—	53,500.00	—	—	2,800.00	1,500.00	51,000.00	—	—	565.45
Westport,	22,600.00	—	65,000.00	—	—	14,250.00	—	65,000.00	—	—	—

TOWNS UNDER 5,000 POPULATION.

283

[illegible]

Includes \$350 cemetery loan.

² Includes \$500 cemetery loan.

TABLE IV. — *Debt Transactions for 1919 Classified by Character of Obligation* — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Brookfield,	\$4,500.00	-	\$30,500.00	-	-	\$1,500.00	\$1,500.00	\$30,500.00	-	-	-
Groton,	75,000.00	-	66,000.00	-	-	18,400.00	1,500.00	60,000.00	-	-	-
Douglas,	-	-	12,000.00	-	-	-	2,000.00	12,000.00	-	-	-
Avon,	4,500.00	-	33,000.00	-	-	1,700.00	3,500.00	37,000.00	-	-	-
Merrimac,	-	-	30,000.00	-	-	4,700.00	4,950.00	10,000.00	-	-	-
Acton,	1,000.00	-	25,000.00	-	-	-	-	25,000.00	-	-	-
Bellingham,	1,900.00	-	20,000.00	-	-	1,000.00	-	23,000.00	-	-	-
Rehoboth,	-	-	5,000.00	-	-	-	-	5,000.00	-	-	-
Belchertown,	-	-	18,000.00	-	-	-	-	22,000.00	-	-	-
Ashburnham,	-	-	35,000.00	-	-	-	1,650.00	35,000.00	-	-	-
Georgetown,	-	-	5,000.00	-	-	-	1,000.00	5,000.00	-	-	-
Charlton,	-	-	32,000.00	-	-	1,800.00	-	28,000.00	-	-	-
Wayland,	-	-	66,000.00	\$6,000.00	-	45,900.00	-	62,500.00	-	-	-
Hanson,	-	-	25,000.00	-	-	-	-	20,000.00	-	-	-
Williamsburg,	-	-	25,000.00	-	-	1,950.00	500.00	25,000.00	-	-	-
Harwich,	3,500.00	-	32,000.00	-	-	2,600.00	-	36,800.00	-	-	-
Southborough,	-	-	25,000.00	-	-	3,000.00	-	25,000.00	-	-	-
Northfield,	9,700.00	-	20,000.00	-	-	3,100.00	-	20,000.00	-	-	-
Hull,	10,000.00	-	215,000.00	-	-	42,000.00	2,700.00	193,000.00	-	-	-
Stockbridge,	-	-	40,000.00	-	-	8,000.00	-	40,000.00	-	-	-
Northborough,	-	-	10,000.00	-	-	-	-	10,000.00	-	-	-
Rutland,	-	-	27,300.00	-	-	4,900.00	1,000.00	23,700.00	-	-	-
Chatham,	-	-	8,000.00	-	-	-	-	11,000.00	-	-	-
Salisbury,	16,742.00	-	35,000.00	-	-	4,000.00	-	35,000.00	-	-	-
Raynham,	-	-	-	-	-	-	-	-	-	-	-
Upton,	12,000.00	-	15,000.00	-	\$723.36	-	-	15,000.00	-	-	-
Lunenburg,	-	-	27,000.00	-	-	-	1,130.00	30,000.00	-	-	-
Hamilton,	-	-	40,000.00	-	-	1,980.00	-	45,000.00	-	-	-
West Boylston,	-	-	2,000.00	-	-	-	1,000.00	2,000.00	-	-	-
Colrain,	-	-	19,000.00	-	-	1,000.00	-	19,000.00	-	-	-
Townsend,	-	-	32,000.00	-	3,016.24	1,900.00	-	30,000.00	-	-	-
Sturbridge,	-	-	20,000.00	-	-	-	-	30,000.00	-	-	-

TOWNS UNDER 5,000 POPULATION.

285

Sherborn,	-	-	-	-	-	35,000.00	-	-	-	1,000.00	-	-	42,000.00	-	-	-	-
Duxbury,	-	-	-	-	-	76,000.00	-	-	-	12,833.33	-	-	76,000.00	-	-	-	-
Dennis,	-	-	-	-	-	15,000.00	-	-	-	556.22	-	-	15,000.00	-	-	-	-
Freetown,	-	-	-	-	-	15,000.00	-	-	-	3,600.00	-	-	15,000.00	-	-	-	-
West Newbury,	-	-	-	-	-	20,500.00	-	-	-	1,000.00	-	-	14,700.00	-	-	-	-
Millis,	-	-	-	-	-	20,000.00	-	-	40,000.00	1,250.00	3,070.00	-	20,000.00	-	-	-	-
Essex,	-	-	-	-	-	15,000.00	-	-	-	1,640.00	-	-	16,000.00	-	-	-	-
Cheshire,	-	-	-	-	-	9,000.00	-	-	-	1,100.00	-	-	9,000.00	-	-	-	-
Sandwich,	-	-	-	-	-	26,000.00	-	-	-	2,500.00	-	-	31,000.00	-	-	-	-
Shelburne,	-	-	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00	-	-	-	-
Sheffield,	-	-	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00	-	-	-	-
Buckland,	-	-	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00	-	-	-	-
Huntington,	-	-	-	-	-	35,500.00	-	-	-	1,500.00	-	-	39,500.00	-	-	-	-
Lakeville,	-	-	-	-	-	11,900.00	-	-	-	2,500.00	-	-	14,900.00	-	-	-	-
Marshfield,	-	-	-	-	-	20,000.00	-	-	-	2,000.00	-	-	20,000.00	-	-	-	-
Plainville,	-	-	-	-	-	25,000.00	-	-	-	1,000.00	1,400.00	-	22,000.00	-	-	-	-
Bedford,	-	-	-	-	-	30,000.00	-	-	-	3,000.00	2,400.00	-	30,000.00	-	-	-	-
Pembroke,	-	-	-	-	-	25,000.00	-	-	-	2,000.00	-	-	23,000.00	-	-	-	-
Westwood,	-	-	-	-	-	5,000.00	-	-	-	3,000.00	-	-	5,000.00	-	-	-	-
Norwell,	-	-	-	-	-	25,000.00	-	-	-	3,000.00	-	-	25,000.00	-	-	-	-
Westminster,	-	-	-	-	-	4,500.00	-	-	-	1,000.00	-	-	4,500.00	-	-	-	-
Nahant,	-	-	-	-	-	35,000.00	-	-	-	37,500.00	-	-	75,000.00	-	-	-	-
Sterling,	-	-	-	-	-	18,000.00	-	-	-	950.00	2,350.00	-	18,000.00	-	-	-	-
Newbury,	-	-	-	-	-	8,000.00	-	-	-	-	-	-	8,000.00	-	-	-	-
Chester,	-	-	-	-	-	26,000.00	-	-	-	1,250.00	-	-	20,000.00	-	-	-	-
Erving,	-	-	-	-	-	14,000.00	-	-	-	2,000.00	-	-	14,000.00	-	-	-	-
Sunderland,	-	-	-	-	-	17,000.00	-	-	-	4,900.00	-	-	15,000.00	-	-	-	-
Marion,	-	-	-	-	-	40,000.00	-	-	-	5,250.00	4,000.00	-	40,000.00	-	-	-	-
North Reading,	-	-	-	-	-	31,900.00	-	-	-	5,450.00	-	-	32,200.00	-	-	-	-
West Brookfield,	-	-	-	-	-	16,000.00	-	-	-	2,180.00	2,000.00	-	12,000.00	-	-	-	-
Littleton,	-	-	-	-	-	23,000.00	-	-	-	3,000.00	3,000.00	-	19,000.00	-	-	-	-
Mattapoisett,	-	-	-	-	-	18,000.00	-	-	-	-	3,600.00	-	18,000.00	-	-	-	-
Tisbury,	-	-	-	-	-	-	-	-	-	1,100.00	3,000.00	-	-	-	-	-	-
Rowley,	-	-	-	-	-	12,000.00	-	-	-	500.00	400.00	-	12,000.00	-	-	-	-
Russell,	-	-	-	-	-	32,000.00	-	-	-	1,900.00	2,750.00	-	32,000.00	-	-	-	-
Whately,	-	-	-	-	-	10,000.00	-	-	-	2,500.00	-	-	10,000.00	-	-	-	-
Yarmouth,	-	-	-	-	-	12,000.00	-	-	-	2,000.00	-	-	9,500.00	-	-	-	-
Middleton,	-	-	-	-	-	20,000.00	-	-	-	1,100.00	2,000.00	-	17,000.00	-	-	-	-
Southwick,	-	-	-	-	-	24,500.00	-	-	-	1,000.00	-	-	19,500.00	-	-	-	-
Edgartown,	-	-	-	-	-	18,000.00	-	-	-	969.90	-	-	18,000.00	-	-	-	-

1 Includes \$500 cemetery loan.

2 Cemetery loan.

3,445.85

3,209.34

\$2.50

\$1,873.00

TABLE IV. — *Debt Transactions for 1919 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Lynnfield,	\$15,000.00	—	\$15,000.00	—	—	\$1,500.00	—	\$15,000.00	—	—	—
Norfolk,	—	—	13,500.00	—	—	600.00	—	13,500.00	—	—	—
Clarksburg,	—	—	—	—	—	1,000.00	—	—	—	—	—
Sudbury,	—	—	25,000.00	—	—	1,500.00	—	24,000.00	—	—	—
Stow,	—	—	7,000.00	—	—	1,000.00	—	7,000.00	—	—	—
Wenham,	—	—	22,000.00	—	—	—	—	22,000.00	—	—	—
Hinsdale,	—	—	8,000.00	—	—	—	—	8,000.00	—	—	—
West Stockbridge,	4,000.00	—	16,000.00	—	—	1,000.00	—	17,000.00	—	—	\$4.75
Lanesborough,	—	—	4,000.00	—	—	1,180.00	—	8,000.00	—	—	—
Oak Bluffs,	5,000.00	—	31,000.00	—	—	1,000.00	—	31,000.00	—	—	—
Rochester,	—	—	6,000.00	—	—	—	—	6,000.00	—	—	—
Hubbardston,	—	—	20,000.00	—	—	1,200.00	—	20,000.00	—	—	—
Tyngsborough,	—	—	15,000.00	—	—	1,600.00	—	18,000.00	—	—	—
Lincoln,	—	—	20,000.00	—	—	3,000.00	\$1,000.00	20,000.00	—	—	—
Orleans,	—	—	—	—	—	—	—	—	—	—	—
New Marlborough,	—	—	18,000.00	—	—	500.00	—	18,000.00	—	—	—
Conway,	1,000.00	—	5,000.00	—	—	—	—	5,000.00	—	—	—
Mendon,	—	—	10,000.00	—	—	650.00	—	10,500.00	—	—	—
Berkley,	—	—	10,000.00	—	\$750.00	—	—	8,000.00	—	—	—
Topsfield,	—	—	14,000.00	—	—	—	—	14,000.00	—	—	—
Carver,	—	—	29,000.00	—	—	1,350.00	—	25,000.00	—	—	—
Burlington,	—	—	15,000.00	—	—	1,000.00	—	11,500.00	—	—	—
Gill,	—	—	6,500.00	—	—	—	—	6,500.00	—	—	—
Ashfield,	—	—	22,000.00	—	—	700.00	—	21,000.00	—	—	—
Berlin,	—	—	10,000.00	—	—	—	—	7,000.00	—	—	1,034.05
Dover,	—	—	20,000.00	—	—	—	—	20,000.00	—	—	—
Ashby,	—	—	—	—	—	—	—	—	—	—	—
Wellfleet,	3,000.00	—	18,000.00	—	—	1,500.00	—	17,000.00	—	—	—
Royalston,	—	—	14,000.00	—	—	—	—	6,000.00	—	—	—
Southampton,	—	—	9,000.00	—	—	500.00	—	9,000.00	—	—	50.14
Charlemont,	—	—	4,000.00	—	58.55	—	—	4,000.00	—	—	—
Boylston,	—	—	10,500.00	—	—	—	1,900.00	8,000.00	—	—	—

TOWNS UNDER 5,000 POPULATION.

[illegible]

TABLE IV. — Debt Transactions for 1919 Classified by Character of Obligation — Concluded.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Wendell,	-	-	\$1,000.00	-	\$0.50	-	-	\$1,000.00	-	-	-
West Tisbury,	-	-	1,500.00	-	-	-	-	1,500.00	-	-	-
Rowe,	-	-	4,000.00	-	-	\$150.00	-	4,000.00	-	-	\$83.20
Plainfield,	-	-	800.00	-	-	200.00	-	800.00	-	-	-
Leyden,	-	-	6,212.97	-	-	470.00	-	6,212.97	-	-	585.70
Warwick,	-	-	5,000.00	-	-	-	-	5,000.00	-	-	-
Heath,	-	-	2,000.00	-	523.70	490.96	-	1,000.00	-	-	1,461.39
Westhampton,	-	-	1,000.00	-	-	-	-	1,000.00	-	-	-
Boxborough,	-	-	5,500.00	-	-	-	-	5,500.00	-	-	-
Florida,	-	-	-	-	-	-	-	4,000.00	-	-	-
Monterey,	-	-	1,000.00	-	22.50	200.00	-	1,000.00	-	-	-
Middlefield,	-	-	2,000.00	-	-	-	-	2,000.00	-	-	-
Tyringham,	-	-	2,000.00	-	-	300.00	-	1,000.00	-	-	-
Alford,	-	-	500.00	-	463.05	600.00	-	500.00	-	\$175.00	190.51
Mashpee,	-	-	5,000.00	-	-	-	-	5,000.00	-	-	-
Shutesbury,	-	-	-	-	-	-	-	-	-	-	-
Chilmark,	-	-	-	-	14.79	-	-	-	-	-	-
Washington,	-	-	1,500.00	-	-	-	-	1,500.00	-	-	-
Prescott,	-	-	1,000.00	-	-	-	-	1,000.00	-	-	-
Montgomery,	-	-	-	-	-	130.00	-	-	-	-	-
Goshen,	-	-	1,500.00	-	458.73	300.00	-	1,500.00	-	-	830.14
Tolland,	-	-	-	-	-	-	-	-	-	-	825.36
Monroe,	-	-	2,000.00	-	-	-	-	2,000.00	-	-	-
Holland,	-	-	600.00	-	-	200.00	-	600.00	-	-	-
Peru,	-	-	-	-	-	-	-	-	-	-	-
Gay Head,	-	-	-	-	-	-	-	-	-	-	-
Gosnold,	-	-	-	-	-	500.00	\$247.50	-	-	-	-
New Ashford,	-	-	400.00	-	-	100.00	-	400.00	-	-	-
Mount Washington,	-	-	-	-	-	-	-	-	-	-	502.04
241 Towns,	\$746,086.46	\$74,500.00	\$5,552,034.37	\$89,500.00	\$15,499.62	\$599,287.09	\$228,364.17	\$5,556,452.97	\$4,873.00	\$225.00	\$16,717.19

1 Includes \$1,530 cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1919.*

TOWNS, (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Cohasset,	\$20.90	—	\$20.90	—	\$20.90	—
Weston,	1,201.36	—	1,201.36	—	1,201.36	—
Hull,	428.54	—	428.54	—	428.54	—
Westwood,	315.99	\$69.02	246.97	—	246.97	—
Nahant,	1,368.93	—	1,368.93	—	797.49	\$571.44
Dover,	386.41	—	386.41	—	386.41	—
Totals,	\$3,722.13	\$69.02	\$3,653.11	—	\$3,081.67	\$571.44

The following towns under 5,000 population made no sinking and loan fund payments in 1919 to the State on account of grade crossings. These towns are in the Metropolitan sewer, park or water systems.

Acton	Enfield	Medway	Seekonk
Acushnet	Erving	Mendon	Sharon
Alford	Essex	Merrimac	Sheffield
Ashburnham	Falmouth	Middlefield	Shelburne
Ashby	Florida	Middleton	Sherborn
Ashfield	Foxborough	Millis	Shirley
Ashland	Freetown	Millville	Shrewsbury
Auburn	Gay Head	Monroe	Shutesbury
Avon	Georgetown	Monson	Somerset
Ayer	Gill	Monterey	Southampton
Barnstable	Goshen	Montgomery	Southborough
Barre	Gosnold	Mount Washington	Southwick
Becket	Granby	Nantucket	Sterling
Bedford	Granville	New Ashford	Stockbridge
Belchertown	Greenwich	New Braintree	Stow
Bellingham	Groton	Newbury	Sturbridge
Berkley	Groveland	New Marlborough	Sudbury
Berlin	Hadley	New Salem	Sunderland
Bernardston	Halifax	Norfolk	Sutton
Billerica	Hamilton	Northborough	Swansea
Blackstone	Hampden	North Brookfield	Templeton
Blandford	Hancock	Northfield	Tewksbury
Bolton	Hanover	North Reading	Tisbury
Bourne	Hanson	Norton	Tolland
Boxborough	Hardwick	Norwell	Topsfield
Boxford	Harvard	Oak Bluffs	Townsend
Boylston	Harwich	Oakham	Truro
Brewster	Hatfield	Orleans	Tyngsborough
Brimfield	Hawley	Otis	Tyringham
Brookfield	Heath	Oxford	Upton
Buckland	Hinsdale	Paxton	Wales
Burlington	Holbrook	Pelham	Wareham
Carlisle	Holden	Pembroke	Warren
Carver	Holland	Pepperell	Warwick
Charlemont	Holliston	Peru	Washington
Charlton	Hopedale	Petersham	Wayland
Chatham	Hopkinton	Phillipston	Wellfleet
Cheshire	Hubbardston	Plainfield	Wendell
Chester	Huntington	Plainville	Wenham
Chesterfield	Kingston	Plympton	West Boylston
Chilmark	Lakeville	Prescott	West Bridgewater
Clarksburg	Lancaster	Princeton	West Brookfield
Colrain	Lanesborough	Provincetown	Westford
Conway	Lee	Randolph	Westhampton
Cummington	Leicester	Raynham	Westminster
Dalton	Lenox	Rehoboth	West Newbury
Dana	Leverett	Richmond	Westport
Deerfield	Leyden	Rochester	West Stockbridge
Dennis	Lincoln	Rockport	West Tisbury
Dighton	Littleton	Rowe	Whately
Douglas	Longmeadow	Rowley	Wilbraham
Dudley	Lunenburg	Royalston	Williamsburg
Dunstable	Lynnfield	Russell	Williamstown
Duxbury	Manchester	Rutland	Wilmington
East Bridgewater	Marion	Salisbury	Windsor
Eastham	Marshfield	Sandisfield	Worthington
East Longmeadow	Mashpee	Sandwich	Wrentham
Edgartown	Mattapoisett	Savoy	Yarmouth
Egremont	Medfield	Scituate	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1919.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Barnstable,	\$500.00	\$500.00	-	-	100.0	-	-
Monson,	5,000.00	5,000.00	-	-	100.0	-	-
Randolph,	9,600.00	7,100.00	\$2,500.00	-	74.0	26.0	-
Tewksbury,	3,000.00	3,000.00	-	-	100.0	-	-
Wareham,	6,000.00	6,000.00	-	-	100.0	-	-
Blackstone,	7,500.00	7,500.00	-	-	100.0	-	-
Provincetown,	8,700.00	8,700.00	-	-	100.0	-	-
Foxborough,	2,000.00	2,000.00	-	-	100.0	-	-
Lee,	6,000.00	6,000.00	-	-	100.0	-	-
Templeton,	716.67	716.67	-	-	100.0	-	-
Auburn,	4,205.00	4,205.00	-	-	100.0	-	-
Rockport,	10,000.00	10,000.00	-	-	100.0	-	-
Oxford,	2,935.00	2,935.00	-	-	100.0	-	-
Dalton,	2,516.68	2,516.68	-	-	100.0	-	-
Shrewsbury,	6,600.00	6,600.00	-	-	100.0	-	-
Dudley,	6,000.00	6,000.00	-	-	100.0	-	-
Billerica,	15,175.00	12,500.00	2,675.00	-	82.4	17.6	-
Leicester,	10,375.00	10,375.00	-	-	100.0	-	-
Medfield,	1,500.00	1,500.00	-	-	100.0	-	-
Somerset,	2,400.00	2,400.00	-	-	100.0	-	-
Falmouth,	16,000.00	16,000.00	-	-	100.0	-	-
East Bridgewater,	20,500.00	20,500.00	-	-	100.0	-	-
Warren,	550.00	550.00	-	-	100.0	-	-
Barre,	1,000.00	1,000.00	-	-	100.0	-	-
Westford,	2,800.00	2,800.00	-	-	100.0	-	-
Holbrook,	5,850.00	3,100.00	2,750.00	-	53.0	47.0	-
Westport,	14,250.00	14,250.00	-	-	100.0	-	-
Hardwick,	3,500.00	3,500.00	-	-	100.0	-	-
Acushnet,	4,600.00	4,600.00	-	-	100.0	-	-
Ayer,	3,750.00	3,750.00	-	-	100.0	-	-
Holden,	3,950.00	3,950.00	-	-	100.0	-	-
Medway,	7,700.00	7,700.00	-	-	100.0	-	-
West Bridgewater,	5,725.00	15,725.00	-	-	100.0	-	-
Seekonk,	1,000.00	1,000.00	-	-	100.0	-	-
Wrentham,	3,200.00	3,200.00	-	-	100.0	-	-
Deerfield,	3,500.00	3,500.00	-	-	100.0	-	-
Nantucket,	10,000.00	10,000.00	-	-	100.0	-	-
Hadley,	2,960.00	2,960.00	-	-	100.0	-	-
Holliston,	1,500.00	1,500.00	-	-	100.0	-	-
Lenox,	10,200.00	10,200.00	-	-	100.0	-	-
Hatfield,	2,903.00	2,000.00	903.00	-	68.9	31.1	-
Groveland,	5,350.00	5,350.00	-	-	100.0	-	-
Cohasset,	6,020.90	6,000.00	-	\$20.90	99.7	-	0.3
Longmeadow,	14,200.00	13,600.00	600.00	-	95.8	4.2	-
North Brookfield,	5,000.00	5,000.00	-	-	100.0	-	-
Wilmington,	1,750.00	1,750.00	-	-	100.0	-	-
Sutton,	900.00	900.00	-	-	100.0	-	-
Hanover,	8,700.00	8,700.00	-	-	100.0	-	-
Dighton,	13,000.00	13,000.00	-	-	100.0	-	-
Seituate,	8,650.00	8,650.00	-	-	100.0	-	-
Bourne,	10,950.00	10,950.00	-	-	100.0	-	-
Kingston,	500.00	500.00	-	-	100.0	-	-
Pepperell,	3,500.00	3,500.00	-	-	100.0	-	-
Sharon,	6,000.00	6,000.00	-	-	100.0	-	-
Manchester,	24,000.00	24,000.00	-	-	100.0	-	-
Lancaster,	3,500.00	3,500.00	-	-	100.0	-	-
Norton,	1,650.00	1,650.00	-	-	100.0	-	-
East Longmeadow,	4,500.00	4,500.00	-	-	100.0	-	-
Hopkinton,	2,400.00	2,000.00	400.00	-	83.3	16.7	-
Ashland,	2,500.00	2,500.00	-	-	100.0	-	-
Weston,	4,201.36	3,000.00	-	1,201.36	71.4	-	28.6
Shirley,	500.00	500.00	-	-	100.0	-	-
Brookfield,	3,000.00	3,000.00	-	-	100.0	-	-
Groton,	19,900.00	19,900.00	-	-	100.0	-	-
Douglas,	2,000.00	2,000.00	-	-	100.0	-	-
Avon,	5,200.00	5,200.00	-	-	100.0	-	-
Merrimac,	9,650.00	9,650.00	-	-	100.0	-	-
Bellingham,	1,000.00	1,000.00	-	-	100.0	-	-
Ashburnham,	1,650.00	1,650.00	-	-	100.0	-	-
Georgetown,	1,000.00	1,000.00	-	-	100.0	-	-
Charlton,	1,800.00	1,800.00	-	-	100.0	-	-
Wayland,	7,491.53	3,900.00	3,591.53	-	52.1	47.9	-
Williamsburg,	3,450.00	2,450.00	1,000.00	-	71.0	29.0	-
Harwich,	2,600.00	2,600.00	-	-	100.0	-	-
Southborough,	3,000.00	3,000.00	-	-	100.0	-	-
Northfield,	3,100.00	3,100.00	-	-	100.0	-	-

¹ Serial loans amounting to \$12,000 were paid from investment fund.

² Includes \$960 paid County of Hampden on account of Connecticut River Bridge.

³ Serial loans amounting to \$3,000 were paid from proceeds of sale of electric light plant.

⁴ Serial loans amounting to \$52,000 were paid from surplus revenue of previous years.

⁵ Serial loans amounting to \$21,000 were paid from surplus revenue of previous years.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1919 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hull,	\$33,478.54	\$29,450.00	\$3,600.00	\$428.54	88.0	10.7	1.3
Stockbridge,	8,000.00	8,000.00	—	—	100.0	—	—
Rutland,	5,900.00	5,900.00	—	—	100.0	—	—
Salisbury,	4,000.00	4,000.00	—	—	100.0	—	—
Lunenburg,	1,130.00	1,130.00	—	—	100.0	—	—
Hamilton,	1,980.00	1,980.00	—	—	100.0	—	—
West Boylston,	1,000.00	1,000.00	—	—	100.0	—	—
Colrain,	1,000.00	1,000.00	—	—	100.0	—	—
Townsend,	1,900.00	1,900.00	—	—	100.0	—	—
Sherborn,	1,000.00	1,000.00	—	—	100.0	—	—
Duxbury,	12,833.33	12,833.33	—	—	100.0	—	—
Dennis,	556.22	556.22	—	—	100.0	—	—
Freetown,	3,600.00	3,600.00	—	—	100.0	—	—
West Newbury,	1,000.00	1,000.00	—	—	100.0	—	—
Millis,	5,436.42	4,320.00	1,116.42	—	79.5	20.5	—
Essex,	1,640.00	1,640.00	—	—	100.0	—	—
Cheshire,	1,100.00	1,100.00	—	—	100.0	—	—
Sandwich,	2,500.00	2,500.00	—	—	100.0	—	—
Buckland,	275.00	—	275.00	—	—	100.0	—
Huntington,	1,500.00	1,500.00	—	—	100.0	—	—
Lakeville,	2,500.00	2,500.00	—	—	100.0	—	—
Marshfield,	4,000.00	4,000.00	—	—	100.0	—	—
Plainville,	2,400.00	2,400.00	—	—	100.0	—	—
Bedford,	5,400.00	5,400.00	—	—	100.0	—	—
Westwood,	2,315.99	2,000.00	—	315.99	86.4	—	13.6
Norwell,	5,000.00	5,000.00	—	—	100.0	—	—
Westminster,	1,000.00	1,000.00	—	—	100.0	—	—
Nahant,	38,868.93	37,500.00	—	1,368.93	96.5	—	3.5
Sterling,	3,300.00	3,300.00	—	—	100.0	—	—
Chester,	1,250.00	1,250.00	—	—	100.0	—	—
Erving,	2,068.56	2,000.00	68.56	—	96.7	3.3	—
Sunderland,	4,900.00	4,900.00	—	—	100.0	—	—
Marion,	9,250.00	9,250.00	—	—	100.0	—	—
North Reading,	5,450.00	5,450.00	—	—	100.0	—	—
West Brookfield,	2,180.00	2,180.00	—	—	100.0	—	—
Littleton,	6,000.00	6,000.00	—	—	100.0	—	—
Mattapoisett,	3,600.00	3,600.00	—	—	100.0	—	—
Tisbury,	4,100.00	4,100.00	—	—	100.0	—	—
Rowley,	900.00	900.00	—	—	100.0	—	—
Russell,	4,650.00	4,650.00	—	—	100.0	—	—
Whately,	2,500.00	2,500.00	—	—	100.0	—	—
Yarmouth,	2,000.00	2,000.00	—	—	100.0	—	—
Middleton,	3,100.00	3,100.00	—	—	100.0	—	—
Southwick,	1,000.00	1,000.00	—	—	100.0	—	—
Edgartown,	969.90	969.90	—	—	100.0	—	—
Lynnfield,	500.00	2,500.00	—	—	100.0	—	—
Norfolk,	600.00	600.00	—	—	100.0	—	—
Clarksburg,	1,000.00	1,000.00	—	—	100.0	—	—
Sudbury,	1,500.00	1,500.00	—	—	100.0	—	—
Stow,	1,000.00	1,000.00	—	—	100.0	—	—
West Stockbridge,	1,000.00	1,000.00	—	—	100.0	—	—
Lanesborough,	1,080.00	1,080.00	—	—	100.0	—	—
Oak Bluffs,	1,000.00	1,000.00	—	—	100.0	—	—
Hubbardston,	1,200.00	1,200.00	—	—	100.0	—	—
Tyngsborough,	1,600.00	1,600.00	—	—	100.0	—	—
Lincoln,	5,500.00	4,000.00	1,500.00	—	72.7	27.3	—
New Marlborough,	500.00	500.00	—	—	100.0	—	—
Mendon,	650.00	650.00	—	—	100.0	—	—
Carver,	1,350.00	1,350.00	—	—	100.0	—	—
Burlington,	1,000.00	1,000.00	—	—	100.0	—	—
Ashfield,	700.00	700.00	—	—	100.0	—	—
Dover,	386.41	—	—	386.41	—	—	100.0
Wellfleet,	1,500.00	1,500.00	—	—	100.0	—	—
Southampton,	500.00	500.00	—	—	100.0	—	—
Boylston,	1,900.00	1,900.00	—	—	100.0	—	—
Bernardston,	500.00	500.00	—	—	100.0	—	—
Bolton,	200.00	200.00	—	—	100.0	—	—
Brewster,	1,000.00	1,000.00	—	—	100.0	—	—
Princeton,	1,000.00	1,000.00	—	—	100.0	—	—
Granville,	500.00	500.00	—	—	100.0	—	—
Hampden,	500.00	500.00	—	—	100.0	—	—
Dana,	1,400.00	1,400.00	—	—	100.0	—	—
Halifax,	500.00	500.00	—	—	100.0	—	—
Richmond,	1,000.00	1,000.00	—	—	100.0	—	—
Truro,	1,400.00	1,400.00	—	—	100.0	—	—
New Salem,	1,000.00	1,000.00	—	—	100.0	—	—

¹ Includes \$2,000 paid County of Plymouth on account of Union Bridge.² Serial loans amounting to \$1,000 were paid from investment fund.³ Serial loans amounting to \$100 were paid from Newton Memorial Building Fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1919 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Pelham,	\$400.00	\$400.00	—	—	100.0	—	—
Paxton,	500.00	500.00	—	—	100.0	—	—
Blandford,	2,150.00	2,150.00	—	—	100.0	—	—
Plympton,	200.00	200.00	—	—	100.0	—	—
Carlisle,	533.00	500.00	\$33.00	—	93.8	6.2	—
Sandisfield,	350.00	350.00	—	—	100.0	—	—
Chesterfield,	300.00	300.00	—	—	100.0	—	—
Savoy,	200.00	200.00	—	—	100.0	—	—
Eastham,	700.00	700.00	—	—	100.0	—	—
Greenwich,	50.00	50.00	—	—	100.0	—	—
Hawley,	250.00	250.00	—	—	100.0	—	—
Otis,	500.00	500.00	—	—	100.0	—	—
Dunstable,	250.00	250.00	—	—	100.0	—	—
Rowe,	150.00	150.00	—	—	100.0	—	—
Plainfield,	200.00	200.00	—	—	100.0	—	—
Leyden,	470.00	470.00	—	—	100.0	—	—
Heath,	490.96	490.96	—	—	100.0	—	—
Monterey,	200.00	200.00	—	—	100.0	—	—
Tyringham,	300.00	300.00	—	—	100.0	—	—
Alford,	175.00	175.00	—	—	100.0	—	—
Mashpee,	600.00	600.00	—	—	100.0	—	—
Montgomery,	130.00	130.00	—	—	100.0	—	—
Goshen,	300.00	300.00	—	—	100.0	—	—
Holland,	200.00	200.00	—	—	100.0	—	—
Gosnold,	747.50	747.50	—	—	100.0	—	—
New Ashford,	100.00	100.00	—	—	100.0	—	—
Totals,	\$681,220.90	\$656,486.26	\$21,012.51	\$3,722.13	96.4	3.1	0.5

The following towns showed no payment on account of funded or fixed debt: —

Acton	Florida	Northborough	Swansea
Ashby	Gay Head	Oakham	Tolland
Becket	Gill	Orleans	Topsfield
Belchertown	Granby	Pembroke	Upton
Berkley	Hancock	Peru	Wales
Berlin	Hanson	Petersham	Warwick
Boxborough	Harvard	Phillipston	Washington
Boxford	Hinsdale	Prescott	Wendell
Brimfield	Hopedale	Raynham	Wenham
Charlemont	Leverett	Rehoboth	Westhampton
Chatham	Middlefield	Rochester	West Tisbury
Chilmark	Millville	Royalston	Wilbraham
Conway	Monroe	Sheffield	Williamstown
Cummington	Mount Washington	Shelburne	Windsor
Egremont	New Braintree	Shutesbury	Worthington
Enfield	Newbury	Sturbridge	

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

Towns (Population under 5,000)	CASH AT BEGINNING OF 1919					CASH AT END OF 1919						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Barnstable,	\$10,385.88	\$10,385.88	—	—	—	—	\$29,046.66	\$29,046.66	—	—	—	—
Monson,	4,112.69	4,112.69	—	—	—	—	2,597.70	2,597.70	—	—	—	—
Randolph,	7,665.57	6,898.01	\$767.56	—	—	—	17,797.91	17,530.38	\$267.53	—	—	—
Tewksbury,	8,601.38	8,601.38	—	—	—	—	24,235.51	24,235.51	—	—	—	—
Wareham,	65,750.64	65,750.64	—	—	—	—	85,179.32	85,179.32	—	—	—	—
Blackstone,	45,326.91	45,326.91	—	—	—	—	41,541.65	41,541.65	—	—	—	—
Provincetown,	2,148.52	2,148.52	—	—	—	—	2,507.98	2,507.98	—	—	—	—
Foxborough,	1,952.08	1,952.08	—	—	—	—	4,821.04	4,821.04	—	—	—	—
Lee,	9,315.28	9,315.28	—	—	—	—	834.27	834.27	—	—	—	—
Templeton,	14,271.06	14,199.00	—	—	\$72.06	—	10,851.42	10,820.82	—	—	\$30.60	—
Auburn,	5,979.10	5,865.63	—	\$113.47	—	—	1,457.95	1,352.00	—	\$105.95	—	—
Rockport,	2,403.20	1,946.09	—	—	457.11	—	6,542.60	5,834.91	—	—	514.94	\$192.75
Oxford,	31,889.66	31,587.77	—	—	301.89	—	42,027.03	41,736.43	—	—	290.60	—
Dalton,	2,720.10	2,069.73	—	—	650.37	—	2,185.87	2,185.87	—	—	—	—
Shrewsbury,	9,142.46	9,049.46	—	35.10	57.90	—	17,456.95	17,313.27	—	73.88	69.80	—
Williamstown,	6,784.19	6,784.19	—	—	—	—	14,579.15	14,579.15	—	—	—	—
Dudley,	39,098.88	39,098.88	—	—	—	—	25,083.56	25,083.56	—	—	—	—
Billerica,	10,591.62	10,591.62	—	—	—	—	17,717.41	17,717.41	—	—	—	—
Leicester,	4,174.24	4,174.24	—	—	—	—	6,880.13	6,880.13	—	—	—	—
Medfield,	6,317.07	6,317.07	—	—	—	—	8,324.57	8,324.57	—	—	—	—
Somerset,	3,326.11	3,326.11	—	—	—	—	4,640.35	4,640.35	—	—	—	—
Falmouth,	27,996.42	26,782.48	—	542.39	671.55	—	41,415.39	39,004.31	—	1,466.66	944.42	—
East Bridgewater,	19,576.15	19,395.09	—	—	181.06	—	1,932.76	1,495.07	—	—	437.69	—
Warren,	12,615.55	12,615.55	—	—	—	—	13,813.74	13,813.74	—	—	—	—
Barre,	13,337.81	13,337.81	—	—	—	—	14,824.44	14,824.44	—	—	—	—
Westford,	22,564.68	22,564.68	—	—	—	—	21,851.36	21,851.36	—	—	—	—
Holbrook,	7,950.33	6,682.08	1,159.54	—	128.71	—	12,900.09	12,360.69	179.19	—	360.21	—
Westport,	15,406.59	13,883.29	—	1,523.30	—	—	9,376.09	7,645.98	—	1,730.11	—	—
Hardwick,	34,202.67	28,937.96	—	—	5,264.71	—	38,923.74	34,639.75	—	—	4,283.99	—
Acushnet,	8,308.55	8,308.55	—	—	—	—	9,336.51	9,336.51	—	—	—	—
Ayer,	5,328.95	5,328.95	—	—	—	—	4,435.10	4,435.10	—	—	—	—
Holden,	12,711.08	12,711.08	—	—	—	—	6,803.89	6,803.89	—	—	—	—

TOWNS UNDER 5,000 POPULATION.

295

Medway,	15,535.06	15,535.06	—	—	7,797.58	—	—	—	—
West Bridgewater,	7,506.98	7,506.98	—	—	12,606.04	—	—	—	—
Seekonk,	555.67	555.67	—	—	10,658.46	—	—	—	—
Wrentham,	11,993.02	11,993.02	—	—	7,469.90	—	—	—	—
Deerfield,	13,721.38	13,721.38	.12	—	19,033.31	.12	—	—	—
Nantucket,	6,224.23	6,224.23	—	—	1,943.23	—	—	—	—
Hadley,	9,246.41	9,246.41	—	—	10,005.18	—	—	—	—
Wilbraham,	8,891.23	8,891.23	—	—	3,767.15	—	—	—	—
Hopedale,	22,924.05	22,924.05	—	—	39,146.96	—	—	1,475.13	—
Holliston,	14,471.17	14,471.17	—	—	22,398.40	—	—	—	—
Lenox,	10,613.19	10,613.19	—	—	23,326.99	—	—	—	—
Hatfield,	9,240.03	9,211.65	28.38	—	9,344.23	28.38	—	—	—
Groveland,	10,169.32	10,169.32	—	—	13,158.91	—	—	—	—
Cohasset,	346.90	50.53	—	—	5,877.37	—	—	451.38	—
Longmeadow,	3,656.39	1,077.61	2,579.38	—	24,980.39	510.13	—	—	57.28
North Brookfield,	3,374.35	3,374.35	—	—	1,379.99	—	—	—	—
Wilmington,	1,365.28	1,199.17	—	—	6,694.90	—	—	—	—
Sutton,	2,677.54	2,677.54	—	—	3,676.70	—	150.00	—	—
Hanover,	3,001.75	3,001.75	—	—	2,715.80	—	—	—	—
Dighton,	11,129.69	11,129.69	—	—	6,208.86	—	28.04	—	—
Harvard,	8,150.82	7,630.13	137.36	—	8,843.76	—	—	—	—
Schuette,	8,730.06	8,730.06	—	—	12,518.67	—	—	—	—
Bourne,	11,486.88	11,486.88	—	—	16,147.83	—	—	—	—
Kingston,	5,656.97	1,946.59	—	—	5,745.69	—	—	4,586.09	—
Pepperell,	375.34	117.28	—	—	1,421.53	—	—	—	—
Sharon,	22,980.46	22,841.23	—	—	28,571.66	—	—	381.51	114.58
Nanchester,	109,399.81	109,399.81	128.15	—	47,053.22	127.50	—	207.96	140.48
Lancaster,	965.82	965.82	—	—	3,365.09	—	—	—	—
Norton,	4,353.24	4,120.68	—	—	15,529.95	—	95.70	—	—
East Longmeadow,	5,701.47	4,870.47	—	—	6,810.84	—	—	736.96	—
Swause,	14,391.41	14,391.41	—	—	10,269.09	—	—	3,856.44	—
Hopkinton,	20,280.73	19,657.64	—	—	16,496.37	—	100.00	250.00	—
Ashland,	9,185.86	9,085.86	—	—	16,886.46	—	380.74	9.35	—
Weston,	61,153.34	60,370.34	—	—	9,289.10	—	—	100.00	—
Shirley,	14,598.84	14,598.84	—	—	28,858.63	—	—	1,016.68	—
Millville,	143.18	143.18	—	—	6,949.63	—	—	—	—
Brookfield,	1,908.59	276.77	.82	—	6,540.04	—	—	—	—
Groton,	11,330.88	787.34	—	—	7,536.58	—	.57	282.06	—
Douglas,	12,034.03	11,990.27	—	—	10,961.06	—	—	685.05	—
Avon,	2,213.27	2,213.27	—	—	6,635.96	—	—	—	—
					1,243.15	—	—	—	—

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1919						CASH AT END OF 1919					
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Merrimac,	\$7,229.28	\$7,229.28	—	—	—	—	\$25,248.14	25,248.14	—	—	—	—
Acton,	7,765.14	7,743.20	—	—	\$21.94	—	2,826.71	2,711.05	—	—	\$115.66	—
Bellingham,	6,437.77	6,437.77	—	—	—	—	2,390.18	2,390.18	—	—	—	—
Bellevue,	7,784.54	7,784.54	—	—	—	—	13,074.16	13,074.16	—	—	—	—
Belchertown,	2,889.23	2,409.55	—	—	479.68	—	4,539.22	3,972.31	—	—	566.91	—
Ashburnham,	10,087.61	10,087.61	—	—	—	—	5,041.67	5,041.67	—	—	—	—
Georgetown,	7,987.84	7,987.84	—	—	—	—	10,936.61	10,936.61	—	—	—	—
Charlton,	9,388.45	9,185.37	—	—	198.57	—	13,302.95	13,059.18	—	\$2.54	241.23	—
Wayland,	408.16	46.72	—	—	—	—	2,647.57	1,868.22	—	—	352.45	—
Hanson,	9,245.80	9,161.54	—	—	—	—	10,482.05	10,379.17	—	102.88	—	—
Williamsburg,	9,453.38	9,453.38	—	—	—	—	7,354.70	7,354.70	—	—	—	—
Harwich,	2,835.95	2,760.35	—	—	—	—	3,795.02	3,685.95	—	109.07	—	—
Southborough,	6,829.24	5,082.21	—	—	—	—	9,900.76	8,102.14	\$1,103.97	454.61	214.49	\$25.55
Northfield,	9,722.05	9,151.49	—	—	—	—	11,383.70	10,907.63	—	—	476.07	—
Hull,	51,750.66	30,501.00	—	—	—	—	36,527.52	22,601.33	8,738.03	—	—	5,188.16
Stockbridge,	198.43	—	—	100.28	98.15	—	462.67	75.03	—	—	249.26	—
Northborough,	6,156.86	5,689.25	—	—	—	—	7,072.84	6,738.72	—	—	334.12	—
Rutland,	3,037.55	3,037.55	—	—	—	—	2,902.28	2,902.28	—	—	—	—
Chatham,	935.70	935.70	—	—	—	—	246.52	246.52	—	—	—	—
Salisbury,	9,328.36	9,057.36	—	—	271.00	—	9,564.91	9,033.91	—	—	531.00	—
Raynham,	7,604.62	7,604.62	—	—	—	—	15,073.08	15,073.08	—	—	—	—
Upton,	1,023.81	1,023.81	—	—	—	—	73.45	73.45	—	—	—	—
Lunenburg,	9,838.01	9,838.01	—	—	—	—	7,212.35	7,212.35	—	—	—	—
Hamilton,	37,828.39	37,832.19	—	—	96.20	—	28,907.73	28,776.18	—	—	87.99	43.56
West Boylston,	21,118.82	20,624.75	—	—	—	—	26,118.49	25,608.59	—	509.90	—	—
Colrain,	2,047.37	2,047.37	—	—	—	—	889.02	889.02	—	—	—	—
Townsend,	771.56	632.24	—	—	—	—	2,269.91	2,116.57	—	78.75	74.59	—
Sturbridge,	12,172.54	11,473.83	—	—	—	—	6,158.41	5,395.27	—	599.83	163.31	—
Sherborn,	9,040.93	7,663.19	—	—	—	—	4,093.18	1,447.95	—	—	2,645.23	—
Duxbury,	2,672.14	2,672.14	—	—	—	—	3,312.90	3,312.90	—	—	—	—
Dennis,	6,102.32	6,076.64	—	—	—	—	7,660.44	7,604.92	—	—	55.52	—
Freetown,	5,333.04	5,302.04	—	—	—	—	6,258.44	6,227.44	—	—	—	31.00

TOWNS UNDER 5,000 POPULATION.

[illegible]

TABLE VII. — *Cash Balances* — Continued.

Towns (Population under 5,000)	CASH AT BEGINNING OF 1919					CASH AT END OF 1919						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Stow,	\$7,828.38	\$7,546.03	-	-	\$282.35	-	\$8,592.85	\$8,099.17	-	-	\$493.68	-
Wenham,	2,336.40	2,336.40	-	-	-	-	3,442.36	3,442.36	-	-	-	-
Hinsdale,	913.18	913.18	-	-	-	-	429.31	429.31	-	-	-	-
West Stockbridge,	5,632.12	5,632.12	-	-	-	-	7,516.77	7,516.77	-	-	-	-
Lanesborough,	2,493.38	2,302.97	-	\$18.98	160.00	\$11.43	943.80	532.95	-	\$0.12	399.30	\$11.43
Oak Bluffs,	1,494.73	1,494.73	-	-	-	-	1,789.07	1,789.07	-	-	-	-
Rochester,	5,848.74	5,357.12	-	-	491.62	-	3,798.26	3,225.49	-	-	572.77	-
Hubbardston,	1,294.22	1,294.22	-	-	-	-	3,473.58	3,473.58	-	-	-	-
Tyngsborough,	5,123.87	4,942.62	-	-	181.25	-	3,667.17	3,430.25	-	-	236.92	-
Lincoln,	15,630.87	15,630.87	\$919.44	-	1,914.70	-	14,808.32	12,425.19	\$207.47	-	2,175.66	-
Orleans,	34,713.87	34,120.49	-	15.26	578.12	-	52,749.48	52,518.58	-	-	230.90	-
New Marlborough,	4,911.40	4,911.40	-	-	-	-	4,602.53	4,602.53	-	-	-	-
Conway,	196.76	196.76	-	-	-	-	51.38	51.38	-	-	-	-
Mendon,	1,078.59	1,078.59	-	-	-	-	2,355.60	2,355.60	-	-	-	-
Berkley,	678.40	678.40	-	-	-	-	526.72	526.72	-	-	-	-
Topsfield,	7,367.83	5,828.82	-	707.21	831.80	-	5,001.48	5,001.48	-	-	-	-
Carver,	4,523.86	4,523.86	-	-	-	-	2,721.22	2,721.22	-	-	-	-
Burlington,	5,344.81	5,344.81	-	-	-	-	7,069.64	7,069.64	-	-	-	-
Gill,	1,092.72	1,092.72	-	-	-	-	494.64	494.64	-	-	-	-
Ashfield,	1,766.98	1,766.98	-	-	-	-	1,764.96	1,764.96	-	-	-	-
Berlin,	113.48	41.84	-	11.00	60.64	-	2,972.05	2,958.05	-	14.00	-	-
Dover,	15,948.86	15,948.86	-	-	-	-	12,594.87	12,594.87	-	-	-	-
Ashby,	13,238.14	12,613.50	-	-	624.64	-	11,747.35	11,667.38	-	-	79.97	-
Wellfleet,	754.16	754.16	-	-	-	-	1,852.04	1,852.04	-	-	-	-
Royalston,	2,836.30	2,836.30	-	-	-	-	5,975.05	5,975.05	-	-	-	-
Southampton,	4,453.06	3,880.89	-	-	572.17	-	3,603.13	2,892.08	-	-	711.05	-
Charlemont,	6,049.13	6,049.13	-	-	-	-	6,034.94	6,034.94	-	-	-	-
Boylston,	2,640.26	2,433.26	-	5.00	202.00	-	3,835.66	3,835.66	-	-	-	-
Enfield,	6,564.33	6,564.33	-	-	-	-	4,068.97	4,068.97	-	-	-	-
Granby,	1,497.37	1,497.37	-	-	-	-	2,518.51	2,518.51	-	-	-	-
Brimfield,	4,148.63	2,935.99	-	-	-	-	2,030.04	2,030.04	-	-	-	-
Barnardston,	1,644.83	1,644.83	-	1,212.64	-	-	2,233.88	2,233.88	-	-	-	-

TOWNS UNDER 5,000 POPULATION.

Bolton,	8,172.00	8,029.84	143.06	—	1,416.46	1,287.49	128.97
Leverett,	1,366.59	1,366.59	—	—	2,156.67	2,156.67	—
Brewster,	6,681.58	6,681.58	—	—	5,017.13	5,017.13	—
Princeton,	6,860.99	6,860.99	—	—	5,673.08	5,673.08	—
Becket,	985.66	517.15	—	408.51	719.14	168.91	550.23
Granville,	3,884.80	3,884.80	—	—	773.18	773.18	—
Petersham,	11,156.13	11,092.64	—	63.49	8,997.37	8,997.37	31.40
Hamden,	8,414.60	8,414.60	—	—	2,665.37	2,665.37	—
Dana,	7,553.08	7,553.08	—	—	2,297.02	2,297.02	—
Boxford,	5,545.33	5,545.33	—	—	23,699.58	23,699.58	—
Halifax,	5,306.89	5,306.89	—	—	3,181.83	3,181.83	—
Richmond,	300.26	300.26	—	—	89.12	89.12	—
Turow,	798.70	682.86	—	115.84	2,387.40	2,257.68	129.72
New Salem,	4,375.84	4,375.84	—	—	3,410.73	3,410.73	—
Pelham,	5,133.88	5,128.19	5.69	—	2,943.87	2,943.87	.18
Cumington,	168.08	168.08	—	—	32.51	32.51	—
Paxton,	3,459.48	3,459.48	—	—	628.21	628.21	—
Blandford,	1,700.00	1,700.00	—	—	1,030.02	1,030.02	—
Oakham,	3,440.56	3,440.56	—	—	4,630.09	4,630.09	—
Plympton,	4,342.18	4,342.18	—	—	—	—	—
Hancock,	1,163.74	1,163.74	—	—	809.52	809.52	—
Carlisle,	1,383.30	1,383.30	123.78	—	593.67	478.37	115.30
Sandisfield,	4,521.20	4,500.81	—	20.39	3,191.68	3,191.68	—
Chesterfield,	2,630.08	2,630.08	—	—	3,027.86	3,027.86	—
Egremont,	3,214.43	3,214.43	—	—	2,847.75	2,847.75	—
Savoy,	4,773.35	4,773.35	—	—	1,866.61	1,866.61	—
Dartmouth,	1,980.66	1,980.66	—	—	4,184.75	3,860.35	324.40
Wales,	2,687.06	2,687.06	—	—	1,870.00	1,870.00	—
Worthington,	627.03	627.03	—	—	1,412.91	1,412.91	—
Windsor,	237.23	175.47	—	61.76	713.38	713.38	61.57
Greenwich,	1,635.77	1,635.77	—	—	1,067.29	1,067.29	—
New Braintree,	1,104.67	1,104.67	—	—	1,513.97	1,513.97	—
Hawley,	4,185.84	4,185.84	—	—	2,506.41	2,506.41	—
Otis,	1,372.00	1,372.00	—	—	1,455.47	1,455.47	—
Phillipston,	175.53	—	175.53	—	2,122.58	2,048.13	74.45
Dunstable,	4,616.80	4,374.72	67.84	174.24	5,271.96	5,017.25	44.02
Wendell,	4,242.24	4,242.24	—	—	1,710.16	1,710.16	—
West Tisbury,	364.90	364.90	—	—	556.53	556.53	—
Rowe,	689.38	689.38	—	—	1,655.39	1,655.39	—
Plainfield,	1,486.31	1,486.31	—	—	1,031.82	1,031.82	—

TABLE VII. — *Cash Balances* — Concluded.

Towns, (Population under 5,000)	CASH AT BEGINNING OF 1919						CASH AT END OF 1919					
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Leyden,	\$308.52	\$308.52	-	-	-	-	\$1,266.71	\$1,266.71	-	-	-	-
Warwick,	2,069.94	2,069.94	-	-	-	-	2,341.26	2,341.26	-	-	-	-
Heath,	2,254.47	2,254.47	-	-	-	-	2,660.82	2,660.82	-	-	-	-
Westhampton,	2,124.57	2,124.57	-	-	-	-	2,368.63	2,368.63	-	-	-	-
Boxborough,	4,382.90	4,382.90	-	-	-	-	3,782.35	3,782.35	-	-	-	-
Florida,	12,968.34	12,968.34	-	-	-	-	7,876.02	7,876.02	-	-	-	-
Monterey,	2,101.47	2,101.47	-	-	-	-	3,045.52	3,045.52	-	-	-	-
Middlefield,	1,283.78	1,283.78	-	-	-	-	73.30	73.30	-	-	-	-
Tyringham,	359.44	155.44	-	-	-	\$204.00	700.13	700.13	-	-	-	-
Alford,	796.03	796.03	-	-	-	-	464.39	464.39	-	-	-	-
Mashpee,	3,838.57	3,838.57	-	-	-	-	2,399.23	2,399.23	-	-	-	-
Shutesbury,	1,912.91	1,912.91	-	-	-	-	3,087.30	3,087.30	-	-	-	-
Chilmark,	2,097.62	2,097.62	-	-	-	-	1,036.62	1,036.62	-	-	-	-
Washington,	931.72	931.72	-	-	-	-	1,160.70	1,160.70	-	\$50.00	-	-
Prescott,	1,669.75	1,669.75	-	-	-	-	1,283.82	1,283.82	-	-	-	-
Montgomery,	179.56	179.56	-	-	-	-	1,443.30	1,443.30	-	-	-	-
Goshen,	364.30	364.30	-	-	-	-	624.22	566.98	-	-	\$57.24	-
Tolland,	271.89	271.89	-	-	-	-	1,303.75	1,303.75	-	-	-	-
Monroe,	1,541.03	1,541.03	-	-	-	-	3,483.40	3,483.40	-	-	-	-
Holland,	1,002.46	990.12	-	\$12.34	-	-	547.01	522.94	-	24.07	-	-
Peru,	141.03	141.03	-	-	-	-	95.24	95.24	-	-	-	-
Gay Head,	364.49	364.49	-	-	-	-	362.77	362.77	-	-	-	-
Gosnold,	2,452.57	2,452.57	-	-	-	-	2,612.95	2,612.95	-	-	-	-
New Ashford,	804.08	804.08	-	-	-	-	1,192.24	1,192.24	-	-	-	-
Mount Washington,	2,254.68	2,254.68	-	-	-	-	2,286.83	2,286.83	-	-	-	-
241 Towns,	\$1,905,083.13	\$1,794,786.22	\$25,437.55	\$8,839.55	\$30,786.76	\$45,233.05	\$1,993,513.12	\$1,930,420.52	\$11,133.82	\$9,159.74	\$36,875.63	\$5,923.41

INDEX

BY CITIES AND TOWNS

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:—

- TABLE I. Summary of Financial Transactions.
 TABLE II. Receipts from General Revenue.
 TABLE III. Receipts from Commercial Revenue.
 TABLE IV. Detail of Departmental Earnings.
 TABLE V. Interest Receipts.
 TABLE VI. Summary of Revenue Receipts.
 TABLE VII. Maintenance of Departments.
 TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO,	20, 21	30, 31	32, 33	34-42	43	44
BEVERLY,	18, 19	30, 31	32, 33	34-42	43	44
BOSTON,	4, 5	30, 31	32, 33	34-42	43	44
BROCKTON,	10, 11	30, 31	32, 33	34-42	43	44
CAMBRIDGE,	8, 9	30, 31	32, 33	34-42	43	44
CHELSEA,	12, 13	30, 31	32, 33	34-42	43	44
CHICOPEE,	16, 17	30, 31	32, 33	34-42	43	44
EVERETT,	14, 15	30, 31	32, 33	34-42	43	44
FALL RIVER,	6, 7	30, 31	32, 33	34-42	43	44
FITCHBURG,	14, 15	30, 31	32, 33	34-42	43	44
GLOUCESTER,	18, 19	30, 31	32, 33	34-42	43	44
HAVERHILL,	10, 11	30, 31	32, 33	34-42	43	44
HOLYOKE,	10, 11	30, 31	32, 33	34-42	43	44
LAWRENCE,	8, 9	30, 31	32, 33	34-42	43	44
LEOMINSTER,	20, 21	30, 31	32, 33	34-42	43	44
LOWELL,	8, 9	30, 31	32, 33	34-42	43	44
LYNN,	8, 9	30, 31	32, 33	34-42	43	44
MALDEN,	12, 13	30, 31	32, 33	34-42	43	44
MARLBOROUGH,	24, 25	30, 31	32, 33	34-42	43	44
MEDFORD,	16, 17	30, 31	32, 33	34-42	43	44
MELROSE,	22, 23	30, 31	32, 33	34-42	43	44
METHUEN,	22, 23	30, 31	32, 33	34-42	43	44
NEW BEDFORD,	6, 7	30, 31	32, 33	34-42	43	44
NEWBURYPORT,	22, 23	30, 31	32, 33	34-42	43	44
NEWTON,	12, 13	30, 31	32, 33	34-42	43	44
NORTH ADAMS,	18, 19	30, 31	32, 33	34-42	43	44
NORTHAMPTON,	20, 21	30, 31	32, 33	34-42	43	44
PEABODY,	20, 21	30, 31	32, 33	34-42	43	44
PITTSFIELD,	14, 15	30, 31	32, 33	34-42	43	44
QUINCY,	12, 13	30, 31	32, 33	34-42	43	44
REVERE,	18, 19	30, 31	32, 33	34-42	43	44
SALEM,	14, 15	30, 31	32, 33	34-42	43	44
SOMERVILLE,	10, 11	30, 31	32, 33	34-42	43	44
SPRINGFIELD,	6, 7	30, 31	32, 33	34-42	43	44
TAUNTON,	16, 17	30, 31	32, 33	34-42	43	44
WALTHAM,	16, 17	30, 31	32, 33	34-42	43	44
WOBURN,	22, 23	30, 31	32, 33	34-42	43	44
WORCESTER,	6, 7	30, 31	32, 33	34-42	43	44

TABULAR INDEX: FOR CITIES — Concluded.

TABLE IX. Summary of Maintenance.

TABLE X. Interest Payments.

TABLE XI. Outstanding Indebtedness Classified by Character of Obligation — 1919.

TABLE XII. Relation of Indebtedness to Valuation — 1919.

TABLE XIII. Debt Transactions for 1919 Classified by Character of Obligation.

TABLE XIV. Sinking and Loan Fund Payments to the State — 1919.

TABLE XV. Method of Meeting Debt Requirements from Taxation — 1919.

TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
47-65	66	67, 68	69	73	74 (line 17)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 31)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 6)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 3)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 9)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 8)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 10)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 32)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 16)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 14)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 12)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 33)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 20)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 21)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 35)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 28)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 18)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 23)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 22)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 15)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 30)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 34)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 4)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 24)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 27)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 7)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 36)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 26)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 2)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 13)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 19)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 5)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 37)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 11)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 1)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 38)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 25)	75	76	77	81
47-65	66	67, 68	69	73	74 (line 29)	75	76	77	81

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables: —

TABLE I. Summary of Financial Transactions.

TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1919.

TABLE III. Relation of Indebtedness to Valuation — 1919.

TABLE IV. Debt Transactions for 1919 Classified by Character of Obligation.

TABLE V. Sinking and Loan Fund Payments to the State — 1919.

TABLE VI. Method of Meeting Debt Requirements from Taxation — 1919.

TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington,	118, 119	131	132 (line 22)	135	136	137	141
Acton,	182, 183	273	—	284	289	292	296
Acushnet,	160, 161	272	279 (line 20)	283	289	290	294
Adams,	94, 95	130	132 (line 57)	134	136	137	140
Agawam,	124, 125	131	132 (line 12)	135	136	137	141
Alford,	258, 259	277	281 (line 165)	288	289	292	300
Amesbury,	100, 101	130	132 (line 5)	134	136	137	140
Amherst,	120, 121	131	132 (line 36)	135	136	137	141
Andover,	104, 105	130	132 (line 24)	135	136	137	141
Arlington,	88, 89	130	132 (line 32)	134	136	137	140
Ashburnham,	184, 185	274	279 (line 60)	284	289	290	296
Ashby,	228, 229	276	—	286	289	292	298
Ashfield,	226, 227	276	—	286	289	291	298
Ashland,	178, 179	273	279 (line 21)	283	289	290	295
Athol,	102, 103	130	132 (line 6)	134	136	137	140
Auburn,	150, 151	272	280 (line 92)	282	289	290	294
Avon,	180, 181	273	280 (line 76)	284	289	290	295
Ayer,	160, 161	272	279 (line 42)	283	289	290	294
Barnstable,	146, 147	272	280 (line 141)	282	289	290	294
Barre,	158, 159	272	281 (line 154)	282	289	290	294
Becket,	236, 237	276	—	287	289	292	299
Bedford,	204, 205	275	279 (line 26)	285	289	291	297
Belchertown,	184, 185	274	—	284	289	292	296
Bellingham,	182, 183	273	280 (line 136)	284	289	290	296
Belmont,	98, 99	130	132 (line 26)	134	136	137	140
Berkley,	224, 225	276	—	286	289	292	298
Berlin,	228, 229	276	—	286	289	292	298
Bernardston,	232, 233	276	—	287	289	291	298
Billerica,	154, 155	272	279 (line 22)	282	289	290	294
Blackstone,	148, 149	272	279 (line 17)	282	289	290	294
Blandford,	242, 243	277	280 (line 97)	287	289	292	299
Bolton,	234, 235	276	280 (line 135)	287	289	291	299
Bourne,	172, 173	273	280 (line 79)	283	289	290	295
Boxborough,	256, 257	277	281 (line 171)	288	289	292	300
Boxford,	238, 239	276	—	287	289	292	299
Boylston,	230, 231	276	279 (line 61)	286	289	291	298
Braintree,	98, 99	130	132 (line 59)	134	136	137	140
Brewster,	234, 235	276	280 (line 145)	287	289	291	299
Bridgewater,	104, 105	130	132 (line 44)	134	136	137	141
Brimfield,	232, 233	276	—	287	289	292	298
Brookfield,	180, 181	273	279 (line 47)	284	289	290	295
Brookline,	86, 87	130	132 (line 58)	134	136	137	140
Buckland,	200, 201	274	280 (line 139)	285	289	291	297
Burlington,	226, 227	276	280 (line 75)	286	289	291	298
Canton,	116, 117	131	132 (line 42)	135	136	137	141
Carlisle,	244, 245	277	280 (line 138)	287	289	292	299
Carver,	226, 227	276	280 (line 142)	286	289	291	298
Charlemont,	230, 231	276	—	286	289	292	298
Charlton,	184, 185	274	—	284	289	290	296
Chatham,	190, 191	274	—	284	289	292	296
Chelmsford,	118, 119	131	132 (line 55)	135	136	137	141
Cheshire,	198, 199	274	280 (line 125)	285	289	291	297
Chester,	208, 209	275	279 (line 62)	285	289	291	297
Chesterfield,	244, 245	277	—	287	289	292	299
Chilmark,	260, 261	278	—	288	289	292	300
Clarksburg,	216, 217	275	280 (line 85)	286	289	291	297
Clinton,	94, 95	130	132 (line 31)	134	136	137	140
Cohasset,	168, 169	273	280 (line 146)	283	289	290	295
Colrain,	194, 195	274	281 (line 163)	284	289	291	296
Concord,	112, 113	131	132 (line 3)	135	136	137	141
Conway,	224, 225	276	281 (line 156)	286	289	292	298
Cummington,	240, 241	277	—	287	289	292	299
Dalton,	152, 153	272	—	282	289	290	294
Dana,	238, 239	276	279 (line 7)	287	289	291	299
Danvers,	96, 97	130	132 (line 33)	134	136	137	140
Dartmouth,	112, 113	131	132 (line 27)	135	136	137	141
Dedham,	98, 99	130	132 (line 35)	134	136	137	140
Deerfield,	164, 165	273	280 (line 112)	283	289	290	295
Dennis,	196, 197	274	—	285	289	291	296
Dighton,	170, 171	273	279 (line 52)	283	289	290	295

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Douglas,	180, 181	273	279 (line 37)	284	289	290	295
Dover,	228, 229	276	—	286	289	291	298
Dracut,	122, 123	131	133 (line 72)	135	136	137	141
Dudley,	154, 155	272	279 (line 19)	282	289	290	294
Dunstable,	250, 251	277	279 (line 46)	287	289	292	299
Duxbury,	196, 197	274	280 (line 83)	285	289	291	296
East Bridgewater,	156, 157	272	279 (line 3)	282	289	290	294
Eastham,	246, 247	277	281 (line 173)	287	289	292	299
Easthampton,	96, 97	130	132 (line 66)	134	136	137	140
East Longmeadow,	176, 177	273	279 (line 14)	283	289	290	295
Easton,	124, 125	131	133 (line 75)	135	136	137	141
Edgartown,	214, 215	275	280 (line 126)	285	289	291	297
Egremont,	246, 247	277	—	287	289	292	299
Enfield,	232, 233	276	—	287	289	292	298
Erving,	208, 209	275	280 (line 98)	285	289	291	297
Essex,	198, 199	274	281 (line 172)	285	289	291	297
Fairhaven,	108, 109	131	132 (line 47)	135	136	137	141
Falmouth,	156, 157	272	279 (line 16)	282	289	290	294
Florida,	256, 257	277	—	288	289	292	300
Foxborough,	148, 149	272	280 (line 133)	282	289	290	294
Frammingham,	88, 89	130	132 (line 19)	134	136	137	140
Franklin,	112, 113	131	132 (line 1)	135	136	137	141
Freetown,	196, 197	274	280 (line 77)	285	289	291	296
Gardner,	90, 91	130	132 (line 20)	134	136	137	140
Gay Head,	264, 265	278	—	288	289	292	300
Georgetown,	184, 185	274	280 (line 80)	284	289	290	296
Gill,	226, 227	276	—	286	289	292	298
Goshen,	262, 263	278	281 (line 157)	288	289	292	300
Gosnold,	264, 265	278	281 (line 174)	288	289	292	300
Grafton,	110, 111	131	132 (line 45)	135	136	137	141
Granby,	232, 233	276	—	287	289	292	298
Granville,	236, 237	276	281 (line 164)	287	289	291	299
Great Barrington,	114, 115	131	132 (line 62)	135	136	137	141
Greenfield,	90, 91	130	133 (line 69)	134	136	137	140
Greenwich,	248, 249	277	281 (line 168)	287	289	292	299
Groton,	180, 181	273	279 (line 23)	284	289	290	295
Groveland,	168, 169	273	279 (line 11)	283	289	290	295
Hadley,	164, 165	273	280 (line 71)	283	289	290	295
Halifax,	238, 239	276	280 (line 90)	287	289	291	299
Hamilton,	192, 193	274	280 (line 118)	284	289	291	296
Hampden,	236, 237	276	280 (line 91)	287	289	291	299
Hancock,	244, 245	277	281 (line 170)	287	289	292	299
Hanover,	170, 171	273	280 (line 95)	283	289	290	295
Hanson,	186, 187	274	—	284	289	292	296
Hardwick,	160, 161	272	280 (line 110)	283	289	290	294
Harvard,	172, 173	273	—	283	289	292	295
Harwich,	186, 187	274	280 (line 134)	284	289	290	296
Hatfield,	166, 167	273	279 (line 39)	283	289	290	295
Hawley,	250, 251	277	281 (line 162)	287	289	292	299
Heath,	254, 255	277	—	288	289	292	300
Hingham,	120, 121	131	133 (line 73)	135	136	137	141
Hinsdale,	218, 219	275	—	286	289	292	298
Holbrook,	158, 159	272	279 (line 18)	282	289	290	294
Holden,	160, 161	272	279 (line 43)	283	289	290	294
Holland,	262, 263	278	281 (line 153)	288	289	292	300
Holliston,	166, 167	273	281 (line 160)	283	289	290	295
Hopedale,	166, 167	273	—	283	289	292	295
Hopkinton,	176, 177	273	280 (line 73)	283	289	290	295
Hubbardston,	220, 221	275	280 (line 140)	286	289	291	298
Hudson,	106, 107	131	132 (line 7)	135	136	137	141
Hull,	188, 189	274	279 (line 55)	284	289	291	296
Huntington,	202, 203	275	279 (line 49)	285	289	291	297
Ipswich,	116, 117	131	132 (line 25)	135	136	137	141
Kingston,	172, 173	273	281 (line 169)	283	289	290	295
Lakeville,	202, 203	275	280 (line 104)	285	289	291	297
Lancaster,	174, 175	273	281 (line 158)	283	289	290	295
Lanesborough,	220, 221	275	280 (line 74)	286	289	291	298
Lee,	150, 151	272	279 (line 50)	282	289	290	294
Leicester,	154, 155	272	279 (line 59)	282	289	290	294
Lenox,	166, 167	273	280 (line 130)	283	289	290	295
Leverett,	234, 235	276	—	287	289	292	299
Lexington,	114, 115	131	132 (line 11)	135	136	137	141
Leyden,	254, 255	277	280 (line 106)	288	289	292	300
Lincoln,	222, 223	276	279 (line 38)	286	289	291	298
Littleton,	210, 211	275	279 (line 2)	285	289	291	297
Longmeadow,	168, 169	273	279 (line 35)	283	289	290	295
Ludlow,	108, 109	131	133 (line 71)	135	136	137	141
Lunenburg,	192, 193	274	280 (line 87)	284	289	291	296
Lynnfield,	216, 217	275	279 (line 63)	286	289	291	297
Manchester,	174, 175	273	279 (line 40)	283	289	290	295
Mansfield,	114, 115	131	132 (line 41)	135	136	137	141
Marblehead,	108, 109	131	132 (line 50)	135	136	137	141
Marion,	208, 209	275	279 (line 25)	285	289	291	297
Marshfield,	202, 203	275	280 (line 152)	285	289	291	297
Mashpee,	258, 259	277	280 (line 144)	288	289	292	300

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Mattapoisett,	210, 211	275	279 (line 5)	285	289	291	297
Maynard,	110, 111	131	132 (line 48)	135	136	137	141
Medfield,	154, 155	272	280 (line 129)	282	289	290	294
Medway,	162, 163	272	279 (line 1)	283	289	290	295
Mendon,	224, 225	276	280 (line 131)	286	289	291	298
Merrimac,	182, 183	273	279 (line 12)	284	289	290	296
Middleborough,	104, 105	130	132 (line 49)	134	136	137	141
Middlefield,	256, 257	277	—	288	289	292	300
Middleton,	214, 215	275	280 (line 72)	285	289	291	297
Millford,	92, 93	130	132 (line 34)	134	136	137	140
Millbury,	120, 121	131	132 (line 56)	135	136	137	141
Millis,	198, 199	274	279 (line 4)	285	289	291	297
Millville,	178, 179	273	279 (line 27)	283	289	292	295
Milton,	102, 103	130	132 (line 39)	134	136	137	140
Monroe,	262, 263	278	—	288	289	292	300
Monson,	146, 147	272	279 (line 65)	282	289	290	294
Montague,	106, 107	131	133 (line 74)	135	136	137	141
Monterey,	256, 257	277	280 (line 101)	288	289	292	300
Montgomery,	260, 261	278	280 (line 143)	288	289	292	300
Mount Washington,	266, 267	278	—	288	289	292	300
Nahant,	206, 207	275	280 (line 149)	285	289	291	297
Nantucket,	164, 165	273	280 (line 108)	283	289	290	295
Natick,	96, 97	130	132 (line 9)	134	136	137	140
Needham,	110, 111	131	132 (line 18)	135	136	137	141
New Ashford,	264, 265	278	280 (line 116)	288	289	292	300
New Braintree,	248, 249	277	—	287	289	292	299
Newbury,	206, 207	275	—	285	289	292	297
New Marlborough,	222, 223	276	281 (line 167)	286	289	291	298
New Salem,	240, 241	277	—	287	289	291	299
Norfolk,	216, 217	275	281 (line 159)	286	289	291	297
North Andover,	114, 115	131	132 (line 29)	135	136	137	141
North Attleborough,	102, 103	130	132 (line 10)	134	136	137	140
Northborough,	190, 191	274	—	284	289	292	296
Northbridge,	100, 101	130	132 (line 60)	134	136	137	140
North Brookfield,	168, 169	273	280 (line 113)	283	289	290	295
Northfield,	188, 189	274	279 (line 33)	284	289	290	296
North Reading,	210, 211	275	279 (line 34)	285	289	291	297
Norton,	176, 177	273	279 (line 30)	283	289	290	295
Norwell,	204, 205	275	280 (line 147)	285	289	291	297
Norwood,	96, 97	130	132 (line 8)	134	136	137	140
Oak Bluffs,	220, 221	275	280 (line 120)	286	289	291	298
Oakham,	242, 243	277	—	287	289	292	299
Orange,	122, 123	131	132 (line 43)	135	136	137	141
Orleans,	222, 223	276	—	286	289	292	298
Otis,	250, 251	277	280 (line 127)	287	289	292	299
Oxford,	152, 153	272	279 (line 69)	282	289	290	294
Palmer,	100, 101	130	133 (line 70)	134	136	137	140
Paxton,	242, 243	277	280 (line 111)	287	289	292	299
Pelham,	240, 241	277	279 (line 53)	287	289	292	299
Pembroke,	204, 205	275	280 (line 121)	285	289	292	297
Pepperell,	174, 175	273	279 (line 9)	283	289	290	295
Peru,	264, 265	278	—	288	289	292	300
Petersham,	236, 237	276	—	287	289	292	299
Phillipston,	250, 251	277	—	287	289	292	299
Plainfield,	252, 253	277	280 (line 148)	288	289	292	299
Plainville,	202, 203	275	279 (line 31)	285	289	291	297
Plymouth,	94, 95	130	132 (line 63)	134	136	137	140
Plympton,	242, 243	277	281 (line 155)	287	289	292	299
Prescott,	260, 261	278	—	288	289	292	300
Princeton,	234, 235	276	279 (line 48)	287	289	291	299
Provincetown,	148, 149	272	279 (line 45)	282	289	290	294
Randolph,	146, 147	272	279 (line 28)	282	289	290	294
Raynham,	192, 193	274	280 (line 81)	284	289	292	296
Reading,	108, 109	131	132 (line 2)	135	136	137	141
Rehoboth,	182, 183	273	—	284	289	292	296
Richmond,	238, 239	276	—	287	289	291	299
Rochester,	220, 221	275	—	286	289	292	298
Rockland,	106, 107	131	132 (line 61)	135	136	137	141
Rockport,	150, 151	272	279 (line 44)	282	289	290	294
Rowe,	252, 253	277	280 (line 150)	288	289	292	299
Rowley,	212, 213	275	279 (line 67)	285	289	291	297
Royalston,	230, 231	276	—	286	289	292	298
Russell,	212, 213	275	279 (line 24)	285	289	291	297
Rutland,	190, 191	274	280 (line 78)	284	289	291	296
Salisbury,	190, 191	274	279 (line 29)	284	289	291	296
Sandisfield,	244, 245	277	280 (line 114)	287	289	292	299
Sandwich,	200, 201	274	279 (line 64)	285	289	291	297
Saugus,	98, 99	130	132 (line 30)	134	136	137	140
Savoy,	246, 247	277	280 (line 122)	287	289	292	299
Scituate,	172, 173	273	279 (line 68)	283	289	290	295
Seekonk,	162, 163	272	280 (line 117)	283	289	290	295
Sharon,	174, 175	273	279 (line 57)	283	289	290	295
Sheffield,	200, 201	274	—	285	289	292	297
Shelburne,	200, 201	274	—	285	289	292	297
Sherborn,	196, 197	274	280 (line 107)	285	289	291	296

Tabular Index: For Towns — Concluded.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Shirley,	178, 179	273	281 (line 161)	283	289	290	295
Shrewsbury,	152, 153	272	279 (line 15)	282	289	290	294
Shutesbury,	258, 259	277	-	288	289	292	300
Somerset,	156, 157	272	280 (line 128)	282	289	290	294
Southampton,	230, 231	276	280 (line 88)	286	289	291	298
Southborough,	188, 189	274	280 (line 123)	284	289	290	296
Southbridge,	92, 93	130	132 (line 53)	134	136	137	140
South Hadley,	120, 121	131	132 (line 52)	135	136	137	141
Southwick,	214, 215	275	279 (line 51)	285	289	291	297
Spencer,	116, 117	131	132 (line 67)	135	136	137	141
Sterling,	206, 207	275	280 (line 96)	285	289	291	297
Stockbridge,	188, 189	274	280 (line 86)	284	289	291	296
Stoneham,	106, 107	131	132 (line 21)	135	136	137	141
Stoughton,	112, 113	131	132 (line 40)	135	136	137	141
Stow,	218, 219	275	280 (line 102)	286	289	291	298
Sturbridge,	194, 195	274	-	284	289	292	296
Sudbury,	216, 217	275	279 (line 54)	286	289	291	297
Sunderland,	208, 209	275	280 (line 82)	285	289	291	297
Sutton,	170, 171	273	280 (line 109)	283	289	290	295
Swampscott,	104, 105	130	132 (line 13)	135	136	137	141
Swansea,	176, 177	273	281 (line 175)	283	289	292	295
Templeton,	150, 151	272	280 (line 100)	282	289	290	294
Tewksbury,	146, 147	272	279 (line 36)	282	289	290	294
Tisbury,	212, 213	275	279 (line 10)	285	289	291	297
Tolland,	262, 263	278	-	288	289	292	300
Topsfield,	224, 225	276	-	286	289	292	298
Townsend,	194, 195	274	280 (line 151)	284	289	291	296
Truro,	240, 241	277	280 (line 132)	287	289	291	299
Tyngsborough,	222, 223	276	279 (line 70)	286	289	291	298
Tyringham,	258, 259	277	281 (line 166)	288	289	292	300
Upton,	192, 193	274	-	284	289	292	296
Uxbridge,	122, 123	131	132 (line 51)	135	136	137	141
Wakefield,	94, 95	130	132 (line 15)	134	136	137	140
Wales,	246, 247	277	-	287	289	292	299
Walpole,	122, 123	131	132 (line 4)	135	136	137	141
Ware,	102, 103	130	132 (line 68)	134	136	137	140
Wareham,	148, 149	272	280 (line 84)	282	289	290	294
Warren,	156, 157	272	280 (line 115)	282	289	290	294
Warwick,	254, 255	277	-	288	289	292	300
Washington,	260, 261	278	-	288	289	292	300
Watertown,	88, 89	130	132 (line 14)	134	136	137	140
Wayland,	186, 187	274	280 (line 94)	284	289	290	296
Webster,	92, 93	130	132 (line 64)	134	136	137	140
Wellesley,	116, 117	131	132 (line 23)	135	136	137	141
Wellfleet,	228, 229	276	279 (line 58)	286	289	291	298
Wendell,	252, 253	277	-	288	289	292	299
Wenham,	218, 219	275	-	286	289	292	298
Westborough,	118, 119	131	132 (line 46)	135	136	137	141
West Boylston,	194, 195	274	280 (line 119)	284	289	291	296
West Bridgewater,	162, 163	272	279 (line 6)	283	289	290	295
West Brookfield,	210, 211	275	279 (line 13)	285	289	291	297
Westfield,	88, 89	130	132 (line 17)	134	136	137	140
Westford,	158, 159	272	280 (line 137)	282	289	290	294
Westhampton,	254, 255	277	-	288	289	292	300
Westminster,	206, 207	275	280 (line 89)	285	289	291	297
West Newbury,	198, 199	274	279 (line 66)	285	289	291	297
Weston,	178, 179	273	280 (line 105)	283	289	290	295
Westport,	158, 159	272	279 (line 41)	282	289	290	294
West Springfield,	92, 93	130	132 (line 16)	134	136	137	140
West Stockbridge,	218, 219	275	280 (line 124)	286	289	291	298
West Tisbury,	252, 253	277	-	288	289	292	299
Westwood,	204, 205	275	280 (line 93)	285	289	291	297
Weymouth,	90, 91	130	132 (line 54)	134	136	137	140
Whately,	212, 213	275	280 (line 99)	285	289	291	297
Whitman,	110, 111	131	132 (line 38)	135	136	137	141
Wilbraham,	164, 165	273	-	283	289	292	295
Williamsburg,	186, 187	274	279 (line 8)	284	289	290	296
Williamstown,	152, 153	272	-	282	289	292	294
Wilmington,	170, 171	273	279 (line 56)	283	289	290	295
Winchendon,	118, 119	131	132 (line 65)	135	136	137	141
Winchester,	100, 101	130	132 (line 37)	134	136	137	140
Windsor,	248, 249	277	-	287	289	292	299
Winthrop,	90, 91	130	132 (line 28)	134	136	137	140
Worthington,	248, 249	277	-	287	289	292	299
Wrentham,	162, 163	272	279 (line 32)	283	289	290	295
Yarmouth,	214, 215	275	280 (line 103)	285	289	291	297

